



**LEAGUE OF WOMEN VOTERS<sup>®</sup>  
OF MARYLAND, INC.**

**TESTIMONY TO THE HOUSE COMMITTEE ON WAYS AND MEANS**

**HB 1363 – PROPERTY TAX – APPEALS – PROVISION OF INFORMATION TO  
TAXPAYERS**

**POSITION: SUPPORT**

**BY: BARBARA SCHNACKENBERG AND NANCY SORENG, CO-PRESIDENTS**

**DATE: MARCH 9, 2016**

The League of Women Voters of the United States believes that democratic government depends upon informed and active participation in government and requires that governmental bodies protect the citizen's right to know by giving adequate notice of proposed actions, holding open meetings and making public records accessible. The purpose of HB-1363 is to assure that taxpayers who are appealing an assessment will have available to them information needed to make a reasoned argument for the appeal of such assessment. This information would include the list of those properties used to make comparisons with a particular property. A tax payer who only becomes aware of the comparable properties used at the time of his appeal has no time to make a reasonable evaluation of the material. HB 1363 would give the appealing party time to evaluate the basis for the assessment and delay the hearing on the appeal.

Since the Department of Assessment and Taxation has the information necessary to make an appeal, it is only reasonable to provide that information to taxpayers in sufficient time for the taxpayers to use it in preparing their appeals. If the Department does not provide the information on a timely basis, postponing the hearing and delaying the effective date of any increased property tax assessment is the appropriate remedy.

For these reasons, the League of Women Voters of Maryland support HB 1363.