



March 18, 2025

The Honorable Chairwoman Atterbeary  
The House Ways & Means Committee

RE: **SB 550 – Baltimore City – Property Tax – Authority to Establish a Subclass  
and Special Rate for Property No Longer Used for Nonprofit Purposes**  
**Position: Oppose**

Dear Madam Chairwoman Atterbeary and Members of the House Ways & Means  
Committee,

The Greater Baltimore Board of REALTORS® (GBBR) is an association of  
REALTORS®, brokers, and property managers advocating for property rights in the greater  
Baltimore area.

SB 550 allows for the creation of a separate tax rate for real property owned by a  
nonprofit organization, which is counter to Article 1, Section 6 of the Baltimore City Charter  
requiring that all properties are taxed at the same rate.

We believe that HB SB 550 is being proposed with the intention to tax owners of as a  
punitive measure with a higher property tax rate as an incentive to sell these properties and put  
them into productive use. We believe the way to solve the citywide housing problems is to lower  
the property tax rate in Baltimore City to make it competitive to the surrounding counties.

We propose an amendment that will address our concerns. Rather than creating a new  
subclass of real property, which GBBR philosophically opposes, the legislation should remove a  
nonprofit's tax exemption status under the circumstances outlined in the bill. This would  
accomplish the intent of the bill without having to create a new subclass of real property.

Please let us know if you have any questions or need any additional support in presenting  
this perspective.

Sincerely,

A handwritten signature in black ink, appearing to read "Robin Hess", written over a horizontal line.

Robin Hess

GBBR Legislative Chair