

# HOUSE BILL 826

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6lr2314

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By: **Delegates M. Morgan, Arian, Beauchamp, Chisholm, Fisher, Grammer, Howard, Kipke, Nawrocki, and Szeliga**

Introduced and read first time: February 4, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Residential Real Property – Moratorium on Assessment**  
3 **Increases**

4 FOR the purpose of prohibiting, for certain taxable years, an increase of the assessed value  
5 of residential real property in the State except under certain circumstances; and  
6 generally relating to residential real property tax.

7 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
8 That:

9 (a) (1) In this section the following words have the meanings indicated.

10 (2) “Phased in value” has the meaning stated in § 8–103 of the Tax –  
11 Property Article.

12 (3) “Subdivision” has the meaning stated in § 8–104 of the Tax – Property  
13 Article.

14 (b) Notwithstanding any other provision of law, for a taxable year beginning after  
15 June 30, 2026, but before July 1, 2029, the assessed value of residential real property in  
16 the State, including the phased in value of the residential real property, may not be  
17 increased over the prior value unless:

18 (1) the zoning classification is changed at the initiative of the owner or  
19 anyone having an interest in the property;

20 (2) a change in use or character occurs;

21 (3) substantially completed improvements are made that add at least  
22 \$100,000 in value to the property;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   (4)     an error in calculation or measurement of the real property caused the  
2 value to be erroneous;

3                   (5)     a residential use assessment is terminated in accordance with § 8–226  
4 of the Tax – Property Article; or

5                   (6)     a subdivision occurs.

6           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
7 1, 2026.