

Department of Legislative Services
Maryland General Assembly
2026 Session

FISCAL AND POLICY NOTE
First Reader

Senate Bill 30

(Senator West)

Budget and Taxation

Baltimore County - Property Tax Credit - Fraternal Order of Police Lodge 34

This bill authorizes Baltimore County to grant, by law, a 100% property tax credit for real property owned by the Fraternal Order of Police Lodge 34, located in Middle River, Maryland. **The bill takes effect June 1, 2026, and applies to taxable years beginning after June 30, 2026.**

Fiscal Summary

State Effect: None.

Local Effect: Baltimore County property tax revenues may decrease by approximately \$9,600 annually beginning in FY 2027, to the extent the property tax credit is granted. County expenditures are not affected.

Small Business Effect: None.

Analysis

Current Law: Tax credit programs mandated by law may be applicable only to specific counties or municipalities. These credits can be found in Title 9, Subtitle 3 of the Tax – Property Article. In addition to statewide optional tax credits, some optional credits are applicable only to a specified county or municipality within a specified county. These county specific optional credits are found in Title 9, Subtitle 3 of the Tax – Property Article. **Exhibit 1** shows the mandatory and optional property tax credits in Baltimore County.

Exhibit 1
Baltimore County Property Tax Credits

9-305 Optional Tax Credits

- (b)(1) Twin River Protective and Improvement Association
- (b)(2) Bowley's Quarters Improvement Association
- (b)(3) Oliver Beach Improvement Association
- (b)(4) Baltimore County Game and Fish Association
- (b)(5) Eastfield Civic Association
- (b)(6) Rockaway Beach Improvement Association
- (b)(7) Fire Museum of Maryland
- (b)(8) Carney Rod and Gun Club
- (b)(9) Real property improvements that promote business redevelopment
- (b)(10) Condominium units where an association provides services that would otherwise be county's responsibility
- (b)(11) Dwellings where a homeowners association provides services that would otherwise be county's responsibility
- (b)(12) Rosa Ponselle Charitable Foundation; Villa Pace
- (b)(13) Agricultural land in agricultural preservation district
- (b)(14) Friends of the Oliver House
- (b)(15) Bird River Beach Community Association
- (b)(16) Harewood Park Community League
- (b)(17) Real property owned by NPO, civic league, or recreational or athletic association
- (b)(18) Personal property owned by Genesee Valley Outdoor Learning Center
- (b)(19) Maryland State Game and Fish Protective Association
- (b)(20) Personal property owned by Leadership through Athletics
- (b)(21) Bowerman-Loreley Beach Community Association
- (b)(22) Civic League of Inverness
- (b)(23) Rosewald Beach Civic League
- (d) Gunpowder Valley Conservancy
- (e) Homes near Eastern Sanitary Landfill Solid Waste Management Facility (contingent on environmental surcharges)

9-305 Mandatory Tax Credits

- (a)(1) Harford Park Improvement Association
 - (a)(2) Lynch Point Improvement Association
 - (a)(3) Chestnut Ridge Improvement Association
 - (a)(4) Relay Improvement Association
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Local Fiscal Effect: The Fraternal Order of Police Lodge 34 is located at 730 Wampler Road in Middle River, Maryland. The property has a fiscal 2027 assessment of \$868,200. As a result of the proposed property tax credit under the bill, Baltimore County property tax revenues may decrease by approximately \$9,600 annually beginning in fiscal 2027. This estimate is based on a county property tax rate of \$1.10 per \$100 of assessment.

Property Tax Collections in Baltimore County

Baltimore County is projected to collect approximately \$1.3 billion in property tax revenues in fiscal 2026, as shown in the [County Revenue Outlook Report](#). A copy of the report is available on the Department of Legislative Services [website](#).

Additional Information

Recent Prior Introductions: Similar legislation has not been introduced within the last three years.

Designated Cross File: HB 211 (Delegate Nawrocki) - Ways and Means.

Information Source(s): State Department of Assessments and Taxation; Baltimore County; Department of Legislative Services

Fiscal Note History: First Reader - January 19, 2026
sj/hlb

Analysis by: Michael Sanelli

Direct Inquiries to:
(410) 946-5510
(301) 970-5510