

Department of Legislative Services  
Maryland General Assembly  
2026 Session

FISCAL AND POLICY NOTE  
First Reader

House Bill 783  
Ways and Means

(Washington County Delegation)

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Washington County - Property Tax Credit - Platoon 22, Incorporated

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This bill requires Washington County and municipalities in Washington County to grant a 100% property tax credit against the county and municipal property tax imposed on real property owned by Platoon 22, Inc. and used to provide housing to veterans. **The bill takes effect June 1, 2026, and applies to taxable years beginning after June 30, 2026.**

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Fiscal Summary

**State Effect:** None.

**Local Effect:** Washington County property tax revenues decrease by approximately \$4,000 annually beginning in FY 2027 and the City of Hagerstown property tax revenues decrease by approximately \$5,000 annually. Local expenditures are not directly affected. **This bill imposes a mandate on a unit of local government.**

**Small Business Effect:** None.

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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 Washington County.

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**Exhibit 1**  
**Washington County Property Tax Credits**

**9-323**

**Optional Tax Credits**

- (a)(1)(i) New construction/improvements to existing property
- (a)(1)(ii) Nonprofit civic association
- (a)(1)(iii) Women's Club of Hagerstown
- (a)(1)(iv) Rohrersville Cornet Band of Washington County
- (a)(1)(v) Principal residence of firefighter/fire police/EMT
- (a)(1)(vi) Hagerstown Soccer Club
- (c)(1) Personal property owned by Mid-East Milk Lab Services
- (c)(2) Real property subject to agricultural land preservation program
- (d) Qualifying commercial/industrial business
- (e) Renovated/rehabilitated business in priority funding area
- (f) New/expanding business that creates jobs
- (g) Disabled veterans/surviving spouses

**9-323**

**Mandatory Tax Credits**

- (b)(1)(i) District 15 Civic Association-Big Pool
- (b)(1)(ii) Improvements to structure in historic district

EMT: Emergency Medical Technician

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**Local Fiscal Effect:** Washington County property tax revenues decrease by approximately \$4,000 annually beginning in fiscal 2027 and the City of Hagerstown property tax revenues decrease by approximately \$5,000 annually. The estimate is based on the following:

- Platoon 22 owns one property, which is located in the City of Hagerstown.
- The taxable property assessment totals \$480,700 for fiscal 2027.
- The county property tax rate in Hagerstown is \$0.803 per \$100 of assessment.
- The municipal property tax rate is \$1.057 per \$100 of assessment.

Platoon 22 is a nonprofit organization that provides support services to veterans in an effort to end instances of suicide by veterans.

## *Property Tax Collections in Washington County*

Washington County is projecting to collect \$164.2 million in property tax revenues in fiscal 2026, as shown in the [County Revenue Outlook Report](#). The City of Hagerstown is projecting to collect \$46.6 million in property tax revenues in fiscal 2026. The [Guide to Local Government Taxing Authority](#) provides an overview on each county government's statutory authority to establish property tax credits and exemptions. A copy of both reports are available on the Department of Legislative Services [website](#).

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### **Additional Information**

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

**Designated Cross File:** SB 501 (Washington County Senators) - Budget and Taxation.

**Information Source(s):** Washington County; Department of Legislative Services

**Fiscal Note History:** First Reader - February 15, 2026  
caw/hlb

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