



## House Bill 910

### *Property Tax - Exemption for Blind Individuals - Alteration*

MACo Position: **OPPOSE**

To: Ways and Means Committee

Date: February 18, 2025

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **OPPOSES** HB 910. This bill expands a property tax exemption by increasing the amount of the assessment exempt from taxation for blind individuals and their surviving spouses.

**MACo does not raise policy objections to the bill's intent – county concerns are purely practical and cost-driven. This bill would deplete limited local revenues, which counties rely on to fund schools, public safety, housing, public health, roadway maintenance, and other essential services.**

HB 910 expands the property tax exemption for blind individuals and their surviving spouses by increasing the exempt portion of the assessed value from \$15,000 to \$40,000. While well-intended, the bill does not provide any mechanism to replace lost local revenue, forcing counties to either absorb the financial impact or shift the burden to other taxpayers.

Property tax revenue is the most reliable and stable funding source for essential public services. Regardless of intent, every new exemption shrinks the tax base, compounding fiscal pressures on counties grappling with rising costs, workforce challenges, and strained revenues. Shifting unfunded mandates onto local budgets only deepens these challenges, forcing difficult trade-offs in funding critical services.

MACo consistently supports flexible and locally determined tax policy, allowing counties to weigh competing fiscal priorities and implement tax incentives based on local needs and capacities. HB 910 mandates a one-size-fits-all approach, removing local discretion and forcing counties to absorb additional revenue losses.

Accordingly, MACo urges the Committee to issue an **UNFAVORABLE** report on HB 910.