

Committee: Budget and Taxation Committee

Testimony on: SB 457, Property Taxes - Authority of Counties to Establish Subclasses and Set Separate Rates for Land and Improvements to Land

Position: Favorable

Hearing Date: February 18, 2026

Passing SB 457 out of committee with a favorable report is not just a great benefit to Maryland, it is a moral duty for fairer taxation.

My home of Baltimore City is burdened by a large number of decaying lots and buildings that the property owners fail to maintain. Rewarding these property owners with cheaper property taxes, due to the decay of their property values, is a perverse incentive that encourages the degradation of the neighborhoods where we live and encourages irresponsible land speculation. Letting Maryland's largest city continue to be exploited in this way would signal implicit support for such exploitation.

SB 457 would instead let any Maryland county discourage negligent landowners by giving them the ability to put most of the property tax on the land value rather than the improvement value. This encourages owners to maintain and further improve their properties. And in cases where the property has been completely abandoned, keeping the property tax from falling over time will let the county perform a tax sale more quickly.

Thank you for your time. I hope you do what is just and issue a favorable report on SB 457.

Chris Guinnup
Baltimore City resident
4010 Roland Ave