



House Bill 1224

*Property Taxes - Special Rate for Vacant and Abandoned Property -
Charter County Tax Limitation PG 408-26*

MACo Position: **SUPPORT**

To: Budget and Taxation Committee

Date: March 31, 2026

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS** HB 1224.

HB 1224 provides charter counties with limited, targeted authority to address vacant and abandoned properties that undermine neighborhoods, reduce property values, and strain local services.

The bill allows a charter county to set a special property tax rate on certain vacant lots or improved properties cited as vacant and unfit for habitation, even if the county charter places a general cap on property tax rates or revenues.

Vacant and abandoned properties create real public safety and community impacts. Counties must respond to code violations, emergency calls, and neighborhood deterioration associated with these properties. Current law already authorizes a special rate for such properties. This bill allows charter counties to apply that targeted rate even if a charter tax cap would otherwise limit it and permits the county to retain the additional revenue in the general fund.

This authority is narrow. It applies only to properties formally cited as vacant and unfit. It does not expand general taxing power, raise rates across the tax base, or weaken charter protections for ordinary taxpayers. Instead, it provides a focused tool to address nuisance properties while preserving local accountability.

Counties need practical options to encourage rehabilitation, promote adaptive reuse, and protect surrounding communities. HB 1224 strengthens local decision-making and provides charter counties with a focused tool to address vacant and unfit properties that undermine neighborhood stability.

For these reasons, MACo respectfully requests a **FAVORABLE** report on HB 1224.