

SUPPORT

**Property Taxes - Authority of Counties to Establish a Subclass and Set Separate Rates
for Land and Improvements to Land
Senate Bill 457**

**Senate Budget and Taxation Committee
February 18, 2026
1:00PM**

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Executive Director**

The Maryland State Education Association supports Senate Bill 457, which would give counties greater authority to raise revenue to fund local priorities by allowing for separate real property tax rates for land or improvements to land.

MSEA represents 76,000 educators and school employees who work in Maryland's public schools and community colleges, teaching and supporting our almost 900,000 K-12 students so they can pursue their dreams. MSEA represents more than 40 local affiliates in every county across the state of Maryland, and our parent affiliate is the 3-million-member National Education Association (NEA).

Senate Bill 457 provides flexibility for counties to set property tax policies that work best for their communities. This enabling legislation gives local leaders another tool when crafting differentiated property tax rates that could yield additional dollars to meet local needs.

MSEA supports passage of an adequate, sustainable, predictable revenue stream that will adequately fund both the operating and construction costs of our public schools. A great public school for every child means our students have updated technology, small manageable classes, safe and modern schools, proper healthcare and nutrition, and have highly qualified and highly effective educators.

MSEA urges a favorable report on Senate Bill 457.