

February 16, 2026

Senator Guy Guzzone,
Chair, Budget and Taxation Committee
Maryland Senate

Senator Guzzone,

My name is Daniel De Varona Brennan and I wish to register to your committee my heartfelt support and encouragement for the speedy passage of SB 0457, a bill enabling Maryland counties to set separate tax rates for land and improvements to land.

I come to the issue of split-rate taxation with personal and professional experience. As Baltimore residents and homeowners of nearly three years, my wife and I have witnessed the dire conditions brought about by the city's vacancy crisis and have experienced firsthand the complexity and counterproductive incentives of our property tax system. Though I was frustrated by the injustices and harms of what I saw, my support for split-rate taxation is the consequence of considered academic research guided by my professional and academic training.

I am a historian, currently completing my PhD in History from Oxford University with the support of a Pre-Doctoral Fellowship at Johns Hopkins University. My academic focus is on modern American legislative history, with a particular interest to how legislation creates effective regulation and oversight systems. In addition to my academic work, I have been involved in various policy research effort focused on contemporary issues, to include a recent internship with the RAND Corporation. I have also published a series of opinion editorials on Baltimore housing policy in the Baltimore Sun. You can find those pieces [here](#), [here](#), and [here](#).

I am confident that your committee will receive excellent testimony on the benefits of split-rate or land value taxation (LVT). Having spent the better part of two years researching the history and theory behind LVT, I believe that its benefits for Maryland generally and Baltimore in particular would be considerable. However, since my professional expertise centers on legislation's unintended consequences and possibility for abuse, I want to devote the rest of my written testimony to addressing a consideration which may be in the back of your minds but which may be difficult to address politely: can county-level policymakers be trusted to implement split-rate taxation responsibly?

To that question my answer is a clear and simple: yes, you can. Unlike virtually any other tax authority, the power to set variable rates on land and improvements cannot be abused by short-sighted, (or corrupt), officials. A land value tax, by definition, must be applied evenly — so no tax chicanery driven by well-connected special interests such as might occur if the state granted counties the power to set variable rates for commercial or residential properties. Nor is there a risk that officials will move too hastily to implement a slopy split-rate taxation shift. Current assessments are inaccurate enough, that rushing a LVT shift overnight would likely raise taxes on homeowners and/or cost jurisdictions needed revenue. Few politicians would survive such a disastrous result. With an LVT, there is no “incentive to be wrong,” it is one of the rare policy-

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tools where political incentives do not cut against sound-policy imperatives. Therefore, as state lawmakers, you can be confident that split-rate authority will not be abused by local officials.

In the interest of brevity I will leave my remarks here, but I welcome any follow-on question from the Committee or its members on the history of LVT implementation or for information on the economic studies supporting its implementation.

Sincerely,

Daniel De Varona Brennan
Baltimore Resident, PhD Candidate in History