



HB 1224

**Property Taxes – Special Rate for Vacant and Abandoned Property –
Charter County Tax Limitation**

Hearing before the House Ways and Means Committee

March 3, 2026

POSITION: Favorable

Community Law Center (CLC) is a 501(c)(3) nonprofit organization, which is a legal partner to Maryland neighborhoods and nonprofits in pursuit of more just and vibrant communities. CLC provides direct legal representation to communities and nonprofits on issues like tax exemption and organizational governance, real estate, contracts, intellectual property, employment law, and more. We advocate on issues that impact our Maryland neighborhood and nonprofit clients, including vacant, nuisance, and abandoned properties.

CLC supports HB 1224 to allow charter counties to set a special property tax rate on vacant and abandoned property that exceeds any limit in the county charter, and to distribute that tax revenue to the general fund.

This will give counties an important tool to address the vacant property crisis in Maryland. Many vacant properties have been essentially abandoned by their owners, left to attract rodents and other pests, invite illegal dumping and other criminal activity, and accumulate trash and high grass and weeds. They become open to the elements, furthering their own deterioration and causing structural damage to neighboring structures. These vacants also impact neighboring property values, pose a danger of collapse, and require increased police, fire, and code enforcement services. All the while, these abandoned properties further deteriorate. As they deteriorate, their assessed value decreases, and so, as a result, does the property tax due. This decreasing property tax perversely incentivizes the property owner to take no action to clean up and rehab the property, leaving the cycle of deterioration to continue – as it becomes more expensive to rehab the deteriorated vacant, it becomes less expensive to do nothing, since the low property tax is based on the low assessed value. With the incentive of low taxation if the property owner does nothing, there is no reason to clean up the property and return it to productive use. This impacts the neighboring properties and the entire community, which must now deal with this deteriorated and abandoned vacant property. It also impacts the community as a whole, contributing not only the vacant property crisis, but also to a declining tax base.

We need every tool to address vacant properties and return them to productive use. HB 1224 provides one such tool, giving the charter county the power to set a special tax rate for vacant properties to incentivize their rehabilitation, and disincentivize their abandonment and decay.

CLC supports HB 1224. Thank you for the opportunity to testify.

For the above reasons,

CLC urges a FAVORABLE VOTE ON HB 1224.

Please contact Shana Roth-Gormley, Staff Attorney at Community Law Center, with any questions.
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