



BOARD OF COUNTY COMMISSIONERS OF  
WASHINGTON COUNTY, MARYLAND

February 20, 2026

Delegate Jheanelle K. Wilkins, Chair  
Ways and Means Committee  
130 Taylor House Office Building  
Annapolis, Maryland 21401

Re: **Opposition to HB1127**

Dear Chairwoman Wilkins:

As the President of the Board of County Commissioners for Washington County and in my personal capacity as a citizen of Washington County and the State of Maryland, I strongly oppose HB1127. HB1127 expands the eligibility of the Homestead Property Tax Credit to a “Washington County Additional Residence,” a term newly defined by HB1127. The “Washington County Additional Residence” removes any residency requirement (homeowner occupied or 6-month actual occupancy) to qualify for tax credit eligibility.

The purpose of the Homestead Property Tax Credit is to protect homeowners from large assessment increases. It is automatically applied to all properties listed as a “Principal Residence.” Expanding eligibility for the Homestead Property Tax Credit divorces the tax credit from homeownership and residency requirements, effectively expanding the tax credit to all residential properties in Washington County. The Homestead Tax Credit also limits the annual increase in taxable assessments to a fixed percentage. In Washington County the cap is 5%. Thus, HB1127 serves as a double windfall for owners of second homes or rental properties and non-Maryland resident property owners. Not only do they receive the tax credit but also a significant cap on the annual assessment increase.

Property taxes are the primary source of revenue for county governments. These funds are used to build and repair infrastructure and fund schools, fire, EMS and police operations, along with a litany of other services County taxpayers expect and deserve. Extending the Homestead Property Tax Credit to all Washington County residences will result in an estimated revenue reduction between \$2,000,000 and \$3,000,000 as Maryland attempts to address a difficult budgetary deficit.

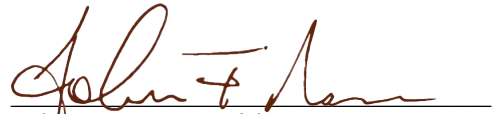
Additionally concerning is the timeframe in which this bill was introduced. No mention of HB1127 was made during any of the County Delegation's open meetings. Nor was the County notified that the bill was under consideration or to be filed. HB 1127 was introduced on February 11, one day after the Board of County Commissioner's regular meeting on February 10. This was the only regularly scheduled meeting before the February 20 window to submit testimony ahead of the February 24 bill hearing. Whether intentional or by coincidence, the Board of County Commissioners is left without an opportunity for discussion and Board consensus.

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Given the substantial reduction in County revenues and the lack of transparency surrounding the drafting and introduction of HB1127, I wholeheartedly oppose the bill and respectfully request the Committee decline to issue a favorable report.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
OF WASHINGTON COUNTY, MARYLAND



John F. Barr, President