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January 27, 2026

Hon. Jeanette L. Wilkins
Chair, Ways and Means Committee
130 Taylor House Office Building
Annapolis, MD 21401

Re: HB 78 Property Taxes - Authority of Counties to Establish Subclasses and Set Separate Rates for Land and Improvements to Land

Dear Chair Wilkins,

The Maryland Building Industry Association (MBIA) is submitting testimony in opposition to HB 78. This legislation represents a significant departure from Maryland's long-standing principles of uniformity and predictability in property taxation. By authorizing Baltimore City and counties to establish subclasses of real property and impose separate tax rates on land and improvements, the bill creates new risks for taxpayers, property owners, and local economies.