

CITY OF BALTIMORE
COUNCIL BILL 26-0062R
(Resolution)

Introduced by: Councilmember Blanchard

Cosponsored by: Councilmembers Gray, Bullock, Middleton, and Porter

Introduced and read first time: July 13, 2026

Assigned to: Budget and Appropriations Committee

REFERRED TO THE FOLLOWING AGENCIES: Department of Housing and Community Development, Department of Finance, Mayor's Office of Small and Minority Business Advocacy and Development, Department of Planning, Live Baltimore, Baltimore Development Corporation

A RESOLUTION ENTITLED

1 A COUNCIL RESOLUTION concerning

2 **Informational Hearing – Land Value Tax**

3 FOR the purpose of requiring the Department of Housing and Community Development, the
4 Department of Finance, the Mayor's Office of Small and Minority Business Advocacy and
5 Development, and the Department of Planning, and inviting Live Baltimore, the Baltimore
6 Development Corporation, the Maryland Department of Assessments and Taxation, and other
7 relevant stakeholders to a hearing to evaluate the benefits of implementing a split-rate
8 property tax system in Baltimore City, including its effect on absentee property ownership
9 and speculation, vacant residential and commercial properties, owner-occupant homeowner
10 property taxes, and housing production.

11 **Recitals**

12 **WHEREAS**, Baltimore City has the highest property tax rate in Maryland.

13 **WHEREAS**, lowering the property tax burden is a stated goal of the City's 10-year financial
14 plan.

15 **WHEREAS**, a split-rate tax would mean imposing a higher rate on the land value of property
16 and a lower rate on any improvements to that property, which incentivizes investment rather than
17 speculation.

18 **WHEREAS**, a traditional same-rate property tax system facilitates absentee ownership and
19 speculation.

20 **WHEREAS**, municipalities in nearby Pennsylvania with split-rate taxes see more building
21 construction than those with same-rate property taxes.

22 **WHEREAS**, the benefits of a land value tax as a part of a split-rate property tax system would
23 be seen by homeowners, small business owners, and commercial property owners who invest in
24 the City.

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

Council Bill 26-0062R

1 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BALTIMORE**, that the City
2 Council requires the Department of Housing and Community Development, the Department of
3 Finance, the Mayor's Office of Small and Minority Business Advocacy and Development, and
4 the Department of Planning, and invites Live Baltimore, the Baltimore Development
5 Corporation, the Maryland Department of Assessments and Taxation, and other relevant
6 stakeholders to a hearing to evaluate the benefits of implementing a split-rate property tax system
7 in Baltimore City, including its effect on absentee property ownership and speculation, vacant
8 residential and commercial properties, owner-occupant homeowner property taxes, and housing
9 production.

10 **AND BE IT FURTHER RESOLVED**, That a copy of this Resolution be sent to the Housing
11 Commissioner, the Director of Finance, the Director of the Mayor's Office of Small and Minority
12 Business Advocacy and Development, the Planning Director, the Executive Director of Live
13 Baltimore, the CEO of the Baltimore Development Corporation, the Director of the Maryland
14 Department of Assessments and Taxation, and the Mayor's Legislative Liaison to the City
15 Council.