



## **Senate Bill 812**

### *Homeowners' Property Tax Credit - Eligibility and Calculation - Alterations*

MACo Position: **SUPPORT**  
**WITH AMENDMENTS**

Date: March 4, 2026

To: Budget and Taxation Committee

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS SB 812 WITH AMENDMENTS**. This bill increases eligibility thresholds and adjusts calculation brackets under the State Homeowners' Property Tax Credit.

While these changes expand eligibility and increase access to state-level property tax relief, MACo requests amendments to guard against unintended impacts on locally authorized supplemental credits and to ensure the bill does not automatically expand county fiscal obligations without local approval.

Counties recognize the importance of targeted property tax relief for homeowners facing rising housing costs. Several jurisdictions have adopted local supplemental homeowners' property tax credits, and some programs reference elements of the state credit when determining eligibility or calculating benefits.

Because the bill modifies combined gross income thresholds and calculation tiers within the Homeowners' Property Tax Credit, it may automatically broaden eligibility or increase benefits under locally authorized supplemental programs. That automatic linkage could increase county fiscal exposure without action by the local governing body.

Accordingly, MACo requests amendments to ensure that changes to the State Homeowners' Property Tax Credit do not alter or expand locally authorized supplemental credits unless a county affirmatively adopts those changes by local law.

For these reasons, MACo respectfully requests a **FAVORABLE WITH AMENDMENTS** report on SB 812.