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SDAT Modernizes Baltimore City Vacant Property Assessments to Ensure Fair Market Value

New proactive valuation strategy updates over 11,500 property records, ensuring equitable taxation and lifting the burden on local homeowners.

BALTIMORE, MD — The Maryland Department of Assessments and Taxation (SDAT) has successfully implemented a modernized strategy to prioritize vacant land within its standard property reassessment cycle, yielding significantly more accurate property valuations. Launched in July 2025, SDAT's new [Vacant Land Valuation Initiative](#) ensures that vacant land assessments in Baltimore City more accurately reflect current real estate market conditions.

The initiative debuted during the Group 2 Reassessment Cycle, prioritizing identifying and evaluating unimproved parcels (land with no dwellings). Completed in late 2025 and effective January 1, 2026, the new proactive strategy leverages SDAT's database valuation system, real-time data from the Baltimore City Transfer Office, and analysis of existing assessed land values against recent neighborhood sales. In areas with limited sales data, assessors utilize an improved-land-value to total-market-value ratio to determine an accurate baseline.

Comparison of Vacant Land Valuations (Prior vs. Current) Group 2 Reassessment Cycle: RESIDENTIAL - Before and After Vacant Land Valuation Initiative*

	Prior Assessment (2023)	Current Assessment (2026)**
Total	\$40,034,800	\$164,512,500
Exempt	\$16,290,900	\$90,823,400
Taxable	\$23,743,900	\$73,689,100

*Numbers are as of December 2025

**These amounts will be phased in over 3 years.



COMMERCIAL - Before and After Vacant Land Valuation Initiative

	Prior Assessment (2023)	Current Assessment (2026)**
Total	\$478,498,900	\$512,904,100
Exempt	\$338,235,800	\$356,209,500
Taxable	\$140,263,100	\$156,694,600

*Numbers are as of December 2025

**These amounts will be phased in over 3 years.

During the Group 2 Reassessment Cycle, SDAT identified 11,539 vacant properties in Baltimore City, consisting of 9,725 Residential and 1,814 Commercial parcels.

Key data findings from the initiative include:

- **Commercial Growth:** Taxable Commercial vacant land value rose by approximately \$16.4 million, while Tax-Exempt Commercial land increased by nearly \$18 million, resulting in a total Commercial valuation increase of \$34.4 million since the last cycle.
- **Residential Dynamics:** Taxable Residential vacant land values rose by nearly \$50 million, while Tax-Exempt Residential accounts increased by approximately \$74.5 million, totalling a Residential valuation increase of approximately \$124.5 million since the prior reassessment cycle.
- **Community Impact:** While the overall assessable base for vacant properties saw a significant net increase, only about half of that growth translates into the City's taxable base due to tax exemptions. Over half of the identified Residential vacant parcels are Tax-Exempt accounts.

By capturing a truer reflection of Baltimore City's real estate landscape, this initiative ensures that previously underassessed vacant properties are properly valued, correcting systemic imbalances and helping alleviate the property tax burden on local homeowners.



“Our newly formed team has spearheaded this creative strategy to seamlessly integrate vacant land prioritization into our regular reassessment cycles, rather than treating it as a stand-alone project,” said Bob Yeager, Director of SDAT. “By formalizing this process, we are upholding our core commitment to maintain accuracy, responsibility, and transparency for Maryland taxpayers.”

Looking ahead, SDAT is extending this methodology to this year’s Group 3 Reassessment Cycle (effective January 1, 2027), followed next year by the Group 1 Reassessment Cycle (effective January 1, 2028), completing the update across the City. SDAT will keep vacant land valuation a top priority as part of its holistic approach to ensure assessments accurately represent their market value. SDAT is also analyzing property data across other Maryland counties to identify where this modernized valuation strategy can be deployed next to benefit communities statewide.

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About SDAT

The Maryland Department of Assessments and Taxation (SDAT) provides fair and transparent property assessments, fast and easy business registration, and helpful property tax relief resources, while fostering housing affordability, generational wealth, and business growth across Maryland.

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