

# HOUSE BILL 1330

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By: **Delegate R. Long**

Introduced and read first time: February 7, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Residential Real Property – Moratorium on Assessment**  
3 **Increases and Review of Assessment Practices and Methodology**

4 FOR the purpose of prohibiting, for certain taxable years, an increase of the assessed value  
5 of residential real property in Baltimore County except under certain circumstances;  
6 requiring the State Department of Assessments and Taxation to retain an  
7 independent third party to study and make certain recommendations regarding the  
8 residential real property assessment practices and methodology of the Department;  
9 requiring the Department to report, on or before a certain date, the results of the  
10 study and certain actions taken or to be taken by the Department; and generally  
11 relating to residential real property tax.

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That:

14 (a) (1) In this section the following words have the meanings indicated.

15 (2) “Phased in value” has the meaning stated in § 8–103 of the Tax –  
16 Property Article.

17 (3) “Subdivision” has the meaning stated in § 8–104 of the Tax – Property  
18 Article.

19 (b) Notwithstanding any other provision of law, for a taxable year beginning after  
20 June 30, 2025, but before July 1, 2027, the assessed value of residential real property in  
21 Baltimore County, including the phased in value of the residential real property, may not  
22 be increased over the prior value unless:

23 (1) the zoning classification is changed at the initiative of the owner or  
24 anyone having an interest in the property;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) a change in use or character occurs;

2 (3) substantially completed improvements are made, which add at least  
3 \$100,000 in value to the property;

4 (4) an error in calculation or measurement of the real property caused the  
5 value to be erroneous;

6 (5) a residential use assessment is terminated in accordance with § 8–226  
7 of the Tax – Property Article; or

8 (6) a subdivision occurs.

9 (c) On or before December 1, 2026, the State Department of Assessments and  
10 Taxation shall:

11 (1) retain an independent third party to:

12 (i) study the residential real property assessment practices and  
13 methodology of the Department; and

14 (ii) recommend any alterations to the assessment practices and  
15 methodology necessary to ensure the Department utilizes best practices when assessing  
16 residential real property; and

17 (2) report to the Governor and, in accordance with § 2–1257 of the State  
18 Government Article, the General Assembly on the findings and recommendations of the  
19 study described under item (1) of this subsection and actions taken or to be taken by the  
20 Department to implement the recommendations of the independent third party.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
22 1, 2025.