

SENATE BILL 138

Q2

(PRE-FILED)

4lr0818
CF HB 2

By: **Senator Hayes**

Requested: October 3, 2023

Introduced and read first time: January 10, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Taxes – Authority to Set a Special Rate for Vacant**
3 **and Abandoned Property**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to set a
5 special property tax rate for certain vacant and abandoned property; and generally
6 relating to a special property tax rate for vacant and abandoned property.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 6–302

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2023 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
13 That the Laws of Maryland read as follows:

14 **Article – Tax – Property**

15 6–302.

16 (a) Except as otherwise provided in this section and after complying with § 6–305
17 of this subtitle, in each year after the date of finality and before the following July 1, the
18 Mayor and City Council of Baltimore City or the governing body of each county annually
19 shall set the tax rate for the next taxable year on all assessments of property subject to that
20 county’s property tax.

21 (b) (1) Except as provided in subsection (c) of this section[,] AND §§ 6–305 and
22 6–306 of this subtitle [and § 6–203 of this title]:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) there shall be a single county property tax rate for all real
2 property subject to county property tax except for operating real property described in §
3 8–109(c) of this article; and

4 (ii) the county tax rate applicable to personal property and the
5 operating real property described in § 8–109(c) of this article shall be no more than 2.5
6 times the rate for real property.

7 (2) Paragraph (1) of this subsection does not affect a special rate prevailing
8 in a taxing district or part of a county.

9 [(c) (1) Intangible personal property is subject to county property tax as
10 otherwise provided in this title at a rate set annually, if:

11 (i) the intangible personal property has paid interest or dividends
12 during the 12 months that precede the date of finality;

13 (ii) interest or dividends were withheld on the intangible personal
14 property during the 12 months that precede the date of finality to avoid the tax under this
15 subsection;

16 (iii) the intangible personal property consists of newly issued bonds,
17 certificates of indebtedness, or evidences of debt on which interest is not in default; or

18 (iv) a stock dividend has been declared on the intangible personal
19 property during the 12 months that precede the date of finality.

20 (2) The county tax rate for the intangible personal property is 30 cents for
21 each \$100 of assessment.]

22 **(C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY SET A**
23 **SPECIAL RATE FOR A VACANT LOT OR IMPROVED PROPERTY CITED AS VACANT AND**
24 **UNFIT FOR HABITATION OR OTHER AUTHORIZED USE ON A HOUSING OR BUILDING**
25 **VIOLATION NOTICE.**

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
27 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.