

HOUSE BILL 1477

Q2

4lr3400
CF SB 1119

By: **Delegate Ebersole**

Introduced and read first time: February 14, 2024

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of authorizing the governing body of Baltimore County to set a special
5 property tax rate for certain vacant and abandoned property; and generally relating
6 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]:

23 (i) there shall be a single county property tax rate for all real

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



property subject to county property tax except for operating real property described in § 8–109(c) of this article; and

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

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

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

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

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

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

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

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

(C) THE GOVERNING BODY OF BALTIMORE COUNTY MAY SET A SPECIAL RATE FOR A VACANT LOT OR IMPROVED PROPERTY CITED AS VACANT AND UNFIT FOR HABITATION OR OTHER AUTHORIZED USE ON A HOUSING OR BUILDING VIOLATION NOTICE.

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