

HOUSE BILL 1330

Q2

5lr2434

By: **Delegate R. Long**

Introduced and read first time: February 7, 2025

Assigned to: Ways and Means

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;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2) a change in use or character occurs;

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

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

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

(6) a subdivision occurs.

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

(1) retain an independent third party to:

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

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

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

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