

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 24-0601

Introduced by: President Mosby, Councilmembers Ramos, Costello, Cohen, Dorsey, Conway, Middleton, Torrence, Bullock, Stokes, Glover, Porter, Burnett, Schleifer, and McCray

Introduced and read first time: October 7, 2024

Assigned to: Ways and Means Committee

Committee Report: Favorable

Council action: Adopted

Read second time: November 4, 2024

AN ORDINANCE CONCERNING

Property Taxes – Special Rate for Vacant and Abandoned Property

FOR the purpose of requiring a special property tax rate for vacant and abandoned property; providing for the promulgation of rules and regulations; requiring a certain notice be sent to owners of real property within the City limits; requiring a certain annual report; defining certain terms; providing for a special effective date; and generally relating to the property tax levied on vacant and abandoned property.

BY adding

Article 28 - Taxes

Section 11-1, to be under the new subtitle designation,

“Subtitle 11. Vacant and Abandoned Property”

Baltimore City Code

(Edition 2000)

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the Laws of Baltimore City read as follows:

Baltimore City Code

Article 28. Taxes

SUBTITLE 11. VACANT AND ABANDONED PROPERTY

§ 11-1. SPECIAL RATE FOR VACANT AND ABANDONED PROPERTY.

(A) *DEFINITIONS.*

(1) *IN GENERAL.*

IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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(2) *BUILDING*.

“BUILDING” HAS THE MEANING STATED IN CITY CODE ARTICLE 13, § 11-1
{“DEFINITIONS”}.

(3) *PROPERTY OWNER*.

“PROPERTY OWNER” MEANS THE PERSON WHO HOLDS THE TITLE TO A VACANT
STRUCTURE.

(4) *VACANT STRUCTURE*.

“VACANT STRUCTURE” HAS THE MEANING STATED IN § 116.4 OF THE BALTIMORE CITY
BUILDING CODE.

(B) *PROPERTY TAX APPLIES*.

(1) *IN GENERAL*.

A PROPERTY CLASSIFIED BY THE DEPARTMENT OF HOUSING AND COMMUNITY
DEVELOPMENT AS A VACANT STRUCTURE IS SUBJECT TO:

(I) IN THE FIRST FULL TAX YEAR THE PROPERTY IS CLASSIFIED AS A VACANT
STRUCTURE, 3 TIMES THE FULL RATE PROPERTY TAX ESTABLISHED BY CITY
CHARTER ARTICLE VI, § 7(C) {“ENACTMENT OF ORDINANCE OF ESTIMATES:
REVENUE ORDINANCES”}; AND

(II) ANY TAX YEAR THEREAFTER THAT THE PROPERTY IS CLASSIFIED AS A VACANT
STRUCTURE, 4 TIMES THE FULL RATE PROPERTY TAX.

(2) *FIRST TAX YEAR*.

THE FIRST TAX YEAR WHEN THE PROPERTY TAX DESCRIBED IN PARAGRAPH (1) OF THIS
SUBSECTION MAY BE APPLIED IN THE JULY 1, 2026 TO JUNE 30, 2027 TAX YEAR.

(C) *RULES AND REGULATIONS*.

SUBJECT TO TITLE 4 {“ADMINISTRATIVE PROCEDURE ACT – REGULATIONS”} OF THE CITY
GENERAL PROVISIONS ARTICLE, THE DIRECTOR OF FINANCE AND THE COMMISSIONER OF
HOUSING AND COMMUNITY DEVELOPMENT SHALL ADOPT RULES AND REGULATIONS TO
CARRY OUT THE PROVISIONS OF THIS SUBTITLE.

(D) *NOTICE REQUIRED*.

(1) *IN GENERAL*.

THE CITY ADMINISTRATOR OR THE CITY ADMINISTRATOR’S DESIGNEE SHALL NOTIFY
AN OWNER OF REAL PROPERTY LOCATED WITHIN THE CITY LIMITS OF THE
IMPLEMENTATION OF THE TAX ESTABLISHED BY THIS SUBTITLE 11 BY THE FOLLOWING
METHODS:

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(I) UNITED STATES MAIL;

(II) ADVERTISEMENT IN 2 NEWSPAPERS IN GENERAL CIRCULATION FOR A MINIMUM OF 2 CONSECUTIVE WEEKS DURING EACH MONTH OF JUNE PRECEDING THE TAX YEARS LISTED BELOW; AND

TAX YEAR	DATE: START	DATE: END
01	JULY 1, 2026	JUNE 30, 2027
02	JULY 1, 2027	JUNE 30, 2028
03	JULY 1, 2028	JUNE 30, 2029

(III) POSTING ON THE CITY WEBSITE.

(2) *NOTICE BY MAIL.*

TO COMPLY WITH PARAGRAPH (1)(I) OF THIS SUBSECTION THE CITY ADMINISTRATOR OR THE CITY ADMINISTRATOR'S DESIGNEE MAY INCLUDE THE NOTICE REQUIRED BY PARAGRAPH (1) OF THIS SUBSECTION WITH:

(I) A WATER BILL; OR

(II) A VIOLATION NOTICE FOR A VACANT STRUCTURE ISSUED BY THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT.

(E) *REPORTING.*

ON OR BEFORE DECEMBER 1 OF EACH YEAR, THE DEPARTMENT OF FINANCE SHALL SUBMIT TO THE MAYOR AND CITY COUNCIL, AND IN ACCORDANCE WITH § 6-302(C)(2) OF THE STATE TAX – PROPERTY ARTICLE, THE MARYLAND DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, AND THE MARYLAND GENERAL ASSEMBLY, A REPORT THAT INCLUDES THE FOLLOWING:

(1) THE SPECIAL RATE SET UNDER STATE TAX – PROPERTY ARTICLE § 6-302(C)(1);

(2) THE NUMBER OF PROPERTIES TO WHICH THE SPECIAL TAX RATE APPLIES;

(3) THE REVENUE CHANGE RESULTING FROM THE SPECIAL RATE;

(4) THE USE OF THE REVENUE FROM THE SPECIAL RATE;

(5) WHETHER PROPERTIES SUBJECT TO THE SPECIAL RATE ARE VIABLE FOR ADAPTIVE REUSE, AS DEFINED IN § 1-102 OF THE STATE HOUSING AND COMMUNITY DEVELOPMENT ARTICLE; AND

(6) ANY EXISTING PLANS TO CONVERT PROPERTIES VIABLE FOR ADAPTIVE REUSE.

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SECTION 2. AND BE IT FURTHER ORDAINED, That the Department of Finance's determination of which structures are eligible for the increased tax rate established by this Ordinance shall be determined by January 1 of each year, beginning January 1, 2025.

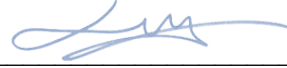
SECTION 3. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on January 1, 2025. This Ordinance will remain effective through the 3 tax years listed below.

TAX YEAR	DATE: START	DATE: END
01	July 1, 2026	June 30, 2027
02	July 1, 2027	June 30, 2028
03	July 1, 2028	June 30, 2029

SECTION 4. AND BE IT FURTHER ORDAINED, That at the end of the 3 tax-year period, as of July 1, 2029, with no further action by the Mayor and City Council, this Ordinance will be abrogated and of no further effect.

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Certified as duly passed this 18 day of November, 2024



President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

this 18 day of November, 2024



Chief Clerk

Approved this _____ day of _____, 20____

Mayor, Baltimore City