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CITY OF BALTIMORE

BRANDON M. SCOTT  
Mayor



DEPARTMENT OF LAW

EBONY M. THOMPSON, ACTING CITY SOLICITOR  
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October 8, 2024

The Honorable President and Members  
of the Baltimore City Council  
Attn: Executive Secretary  
Room 409, City Hall  
100 N. Holliday Street  
Baltimore, Maryland 21202

Re: City Council Bill 24-0601 – Property Taxes – Special Rate for Vacant and Abandoned Property

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 24-0601 for form and legal sufficiency. The bill would set the tax rate for a vacant structure, as defined in the City’s Building Code, to be three times the full rate property tax established each year. City Charter, Art. VI, § 7. If the structure is defined as vacant for more than one tax year, the rate is four times the full rate property tax. The bill would also require notice be provided to owners of vacant structures. If enacted, the law would sunset on July 1, 2029.

State law allows local governments to set a separate rate for “a vacant lot” or an “improved property cited as vacant and unfit for human habitation or other authorized use on a housing or building violation notice.” Md. Code, Tax-Prop., § 6-202.1; 6-301(c)(1). This bill is the appropriate local law to authorize this tax rate.

The Law Department can approve the bill for form and legal sufficiency.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Hilary R. Ruley".

Hilary Ruley  
Chief Solicitor

cc: Ebony M. Thompson, Acting City Solicitor  
Nina Themelis, Mayor’s Office of Government Relations  
Elena DiPietro, Chief Solicitor, General Counsel Division  
Ashlea Brown, Chief Solicitor  
Michelle Toth, Assistant Solicitor  
Desiree Lucky, Assistant Solicitor