CITY OF BALTIMORE
ORDINANCE ____
Council Bill 25-0088

Introduced by: Councilmember Ramos
Cosponsored by: Councilmembers Middleton, Gray, Bullock, Blanchard, Jones
Introduced and read first time: August 18, 2025
Assigned to: Housing and Economic Development Committee

Committee Report: Favorable, with Amendments
Council action: Adopted
Read second time: May 11, 2026

AN ORDINANCE CONCERNING

Taxes – Property Tax – Vacant Lots and Vacant Structures

FOR the purpose of amending the special real property tax rate for vacant and abandoned property to include vacant lots; establishing a subclass of real property of vacant lots and vacant structures; applying a special real property tax rate to the subclass of real property; requiring the provision of notice of the special real property tax rate; providing for the promulgation of rules and regulations; requiring a certain annual report; defining certain terms; repealing certain sections of Ordinance 24-431 that ordained an abrogation date for the Ordinance; and generally relating to the special real property tax rate levied on vacant lots and vacant structures.

BY repealing and reenacting, with amendments,
Ordinance 24-431
Sections 3 and 4

BY repealing and reenacting, with amendments
Article 28
Section 11-1
Baltimore City Code
(Edition 2000)

BY adding
Article 28
Sections 11-2 through 11-6
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:

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.

RULE 12-2 ⁂ THIRD READER
PREPARED AND REVIEWED
DEPARTMENT OF LEGISLATIVE REFERENCE

dlr25-0301(2)~3rd/08Jun26
ArtBFRC1,13,28/cc25-0088~3rd Reader/bg:rf:rf

By Ben.Guthorn at 10:32:46 AM, 6/8/2026

Baltimore City Code

Article 28. Taxes

Division II. Property Tax

Subtitle 11. Vacant [and Abandoned Property] LOTS; VACANT STRUCTURES

§ 11-1. [Special rate for vacant and abandoned property.] DEFINITIONS.

(a) [*Definitions*.] *IN GENERAL.*

[(1) *In general.*]

In this section, the following words have the meanings indicated.

(B) [(2)] *Building*.

"Building" has the meaning stated in City Code Article 13, § 11-1 {"Definitions"}.

(C) [(3)] *Property owner*.

"Property owner" means the person who holds the title to a vacant structure.

(D) *VACANT LOT.*

"VACANT LOT" MEANS:

(1) AN UNIMPROVED PARCEL OF REAL PROPERTY; OR

(2) AN UNIMPROVED PORTION OF A BLOCK THAT IS IDENTIFIED BY A SYMBOL IN ACCORDANCE WITH CITY CHARTER ARTICLE VII, § 116(K) {"SYSTEM OF UNIFORM PROPERTY IDENTIFICATION"} AND SHOWN ON A BLOCK PLAT FILED WITH THE DEPARTMENT OF TRANSPORTATION.

(E) [(4)] *Vacant structure*.

"Vacant structure" ~~has the meaning stated in § 116.4 of the Baltimore City Building Code.~~ MEANS A STRUCTURE OR DISTINGUISHABLE PART OF A STRUCTURE THAT IS:

(1) UNOCCUPIED; AND

(2) UNSAFE OR UNFIT FOR HUMAN HABITATION OR OTHER AUTHORIZED USE.

[(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:]

[(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.]

§ 11-2. ESTABLISHMENT OF SUBCLASS OF REAL PROPERTY.

AS AUTHORIZED UNDER STATE TAX – PROPERTY ARTICLE § 6-202.1 {"SUBCLASS OF REAL PROPERTY CONSISTING OF VACANT LOTS OR IMPROVED PROPERTY CITED AS VACANT AND UNFIT FOR HABITATION"}, THE MAYOR AND CITY COUNCIL OF BALTIMORE ESTABLISH A SUBCLASS OF REAL PROPERTY CONSISTING OF:

(1) VACANT LOTS; AND

(2) VACANT STRUCTURES.

§ 11-3. SPECIAL REAL PROPERTY TAX RATE.

(A) *IN GENERAL.*

A SPECIAL REAL PROPERTY TAX RATE IS ESTABLISHED FOR:

(1) VACANT LOTS; AND

(2) VACANT STRUCTURES.

(B) *SPECIAL TAX RATE.*

VACANT LOTS AND VACANT STRUCTURES ARE SUBJECT TO 4 TIMES THE FULL RATE PROPERTY TAX ESTABLISHED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE UNDER CITY CHARTER ARTICLE VI, § 7(C) {"ENACTMENT OF ORDINANCE OF ESTIMATES: REVENUE ORDINANCES"}.

§ 11-4. NOTICE REQUIRED.

(A) *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:

(1) UNITED STATES MAIL;

(2) ADVERTISEMENT IN 2 NEWSPAPERS IN GENERAL CIRCULATION FOR A MINIMUM OF 2 CONSECUTIVE WEEKS DURING EACH MONTH OF JUNE PRECEDING EACH TAX YEAR; AND

(3) POSTING ON THE CITY WEBSITE.

(B) *NOTICE BY MAIL.*

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

(1) A WATER BILL; OR

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

§ 11-5. 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.

§ 11-6. 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.

Ordinance 24-431

SECTION 3. AND BE IT FURTHER ORDAINED, That this Ordinances 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.]

SECTION 3. AND BE IT FURTHER ORDAINED, That a work group shall be convened to advise on the implementation of this Ordinance, specifically around any exceptions to Article 28, Subtitle 11 {"Vacant Lots; Vacant Structures"}, classification of vacant properties and vacant lots, and any additional items agreed on by the working group. The work group may consult with external stakeholders and City agencies as necessary. The members of the work group shall include:

(1) the lead sponsor of this Ordinance, as a representative of the City Council;

(2) 1 member selected by the Mayor;

(3) the Housing Commissioner or their designee;

(4) the Director of Finance or their designee; and

(5) the Director of Planning or their designee.

The work group shall provide an annual report to the City Council documenting the group's progress, findings, and decisions.

Without further action by the Mayor and City Council, the work group shall conclude and dissolve as of July 1, 2029.

SECTION 4. ~~3.~~ AND BE IT FURTHER ORDAINED, That the first tax year when the special real property tax rate described in § 11-3 of this Ordinance may be applied is the July 1, ~~2026~~ 2028 to June 30, ~~2027~~ 2029 tax year.

SECTION 5. ~~4.~~ AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on ~~the 30th day after~~ the date it is enacted.

Council Bill 25-0088

Certified as duly passed this _____ day of _____________, 20___

____

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

this _____ day of _____________, 20___

____

Chief Clerk

Approved this _____ day of _____________, 20___

____

Mayor, Baltimore City