

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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1 (2) *BUILDING*.

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

4 (3) *PROPERTY OWNER*.

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

7 (4) *VACANT STRUCTURE*.

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

10 (B) *PROPERTY TAX APPLIES*.

11 (1) *IN GENERAL*.

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

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

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

20 (2) *FIRST TAX YEAR*.

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

23 (C) *RULES AND REGULATIONS*.

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

28 (D) *NOTICE REQUIRED*.

29 (1) *IN GENERAL*.

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

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1 (I) UNITED STATES MAIL;

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

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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

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9 (III) POSTING ON THE CITY WEBSITE.

10 (2) *NOTICE BY MAIL.*

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

14 (I) A WATER BILL; OR

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

17 (E) *REPORTING.*

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

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

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

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

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

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

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

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

4 **SECTION 3. AND BE IT FURTHER ORDAINED**, That this Ordinance takes effect on
5 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

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10 **SECTION 4. AND BE IT FURTHER ORDAINED**, That at the end of the 3 tax-year period, as
11 of July 1, 2029, with no further action by the Mayor and City Council, this Ordinance will be
12 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 27th day of November, 2024



Mayor, Baltimore City

Approved for Form and Legal Sufficiency

This 22nd Day of November, 2024.

Elena R. DiPietro

Chief Solicitor