

**CITY OF BALTIMORE
COUNCIL BILL 25-0088
(First Reader)**

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

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Department of Housing and Community Development, Office of the City Administrator

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Taxes – Property Tax – Vacant Lots and Vacant Structures**

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

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

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

19 BY adding
20 Article 28
21 Sections 11-2 through 11-6
22 Baltimore City Code
23 (Edition 2000)

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

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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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.

[(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]

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1 [(ii) any tax year thereafter that the property is classified as a vacant structure, 4
2 times the full rate property tax.]

3 [(2) *First tax year.*]

4 [The first tax year when the property tax described in paragraph (1) of this subsection
5 may be applied in the July 1, 2026 to June 30, 2027 tax year.]

6 [(c) *Rules and regulations.*]

7 [Subject to Title 4 {“Administrative Procedure Act – Regulations”} of the City General
8 Provisions Article, the Director of Finance and the Commissioner of Housing and
9 Community Development shall adopt rules and regulations to carry out the provisions of
10 this subtitle.]

11 [(d) *Notice required.*]

12 [(1) *In general.*]

13 [The City Administrator or the City Administrator’s designee shall notify an owner of
14 real property located within the City limits of the implementation of the tax
15 established by this subtitle 11 by the following methods:]

16 [(i) United States mail;]

17 [(ii) advertisement in 2 newspapers in general circulation for a minimum of 2
18 consecutive weeks during each month of June preceding the tax years listed
19 below; and]

20

[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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24 [(iii) posting on the City website.]

25 [(2) *Notice by mail.*]

26 [To comply with paragraph (1)(i) of this subsection the City Administrator or the City
27 Administrator’s designee may include the notice required by paragraph (1) of this
28 subsection with:]

29 [(i) a water bill; or]

30 [(ii) a violation notice for a vacant structure issued by the Department of Housing
31 and Community Development.]

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1 [(e) *Reporting.*]

2 [On or before December 1 of each year, the Department of Finance shall submit to the
3 Mayor and City Council, and in accordance with § 6-302(c)(2) of the State Tax –
4 Property Article, the Maryland Department of Housing and Community Development,
5 and the Maryland General Assembly, a report that includes the following:]

6 [(1) the special rate set under State Tax – Property Article § 6-302(c)(1);]

7 [(2) the number of properties to which the special tax rate applies;]

8 [(3) the revenue change resulting from the special rate;]

9 [(4) the use of the revenue from the special rate;]

10 [(5) whether properties subject to the special rate are viable for adaptive reuse, as
11 defined in § 1-102 of the State Housing and Community Development Article;
12 and]

13 [(6) any existing plans to convert properties viable for adaptive reuse.]

14 § 11-2. ESTABLISHMENT OF SUBCLASS OF REAL PROPERTY.

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

19 (1) VACANT LOTS; AND

20 (2) VACANT STRUCTURES.

21 § 11-3. SPECIAL REAL PROPERTY TAX RATE.

22 (A) *IN GENERAL.*

23 A SPECIAL REAL PROPERTY TAX RATE IS ESTABLISHED FOR:

24 (1) VACANT LOTS; AND

25 (2) VACANT STRUCTURES.

26 (B) *SPECIAL TAX RATE.*

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

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§ 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;

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(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 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.]

SECTION 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 to June 30, 2027 tax year.

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