

HOUSE BILL 1096

Q2

0lr3339
CF SB 889

By: **Delegates Hammen, Krysiak, and McHale**

Introduced and read first time: February 17, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Taxes – Vacant and Uninhabitable Real Property**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to
4 establish a separate subclass of real property for property tax purposes
5 consisting of certain vacant and uninhabitable real property; authorizing the
6 Mayor and City Council of Baltimore City to set a special property tax rate for
7 vacant and uninhabitable real property; repealing certain obsolete provisions
8 and obsolete references; defining a certain term; providing for the application of
9 this Act; and generally relating to the taxation of certain vacant and
10 uninhabitable real property in Baltimore City.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 6–302
14 Annotated Code of Maryland
15 (2007 Replacement Volume and 2009 Supplement)

16 BY adding to
17 Article – Tax – Property
18 Section 6–302.1
19 Annotated Code of Maryland
20 (2007 Replacement Volume and 2009 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
22 MARYLAND, That the Laws of Maryland read as follows:

23 **Article – Tax – Property**

24 6–302.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) Except as otherwise provided in this section and after complying with §
2 6–305 of this subtitle, in each year after the date of finality and before the following
3 July 1, the Mayor and City Council of Baltimore City or the governing body of each
4 county annually shall set the tax rate for the next taxable year on all assessments of
5 property subject to that county’s property tax.

6 (b) (1) Except as provided in [subsection (c) of this section, §§ 6–305 and
7 6–306 of this subtitle and § 6–203 of this title] **§§ 6–302.1, 6–305, AND 6–306 OF**
8 **THIS SUBTITLE:**

9 (i) there shall be a single county property tax rate for all real
10 property subject to county property tax except for operating real property described in
11 § 8–109(c) of this article; and

12 (ii) the county tax rate applicable to personal property and the
13 operating real property described in § 8–109(c) of this article for taxable years
14 beginning after June 30, 2001 shall be 2.5 times the rate for real property.

15 (2) Paragraph (1) of this subsection does not affect a special rate
16 prevailing in a taxing district or part of a county.

17 [(c) (1) Intangible personal property is subject to county property tax as
18 otherwise provided in this title at a rate set annually, if:

19 (i) the intangible personal property has paid interest or
20 dividends during the 12 months that precede the date of finality;

21 (ii) interest or dividends were withheld on the intangible
22 personal property during the 12 months that precede the date of finality to avoid the
23 tax under this subsection;

24 (iii) the intangible personal property consists of newly issued
25 bonds, certificates of indebtedness, or evidences of debt on which interest is not in
26 default; or

27 (iv) a stock dividend has been declared on the intangible
28 personal property during the 12 months that precede the date of finality.

29 (2) The county tax rate for the intangible personal property is 30 cents
30 for each \$100 of assessment.]

31 **6–302.1.**

32 (A) **IN THIS SECTION, “VACANT AND UNINHABITABLE REAL PROPERTY”**
33 **MEANS REAL PROPERTY THAT:**

1 **(1) IS UNOCCUPIED BY THE OWNER OR A TENANT OF THE OWNER;**
2 **AND**

3 **(2) HAS BEEN CITED AS VACANT AND ABANDONED ON A HOUSING**
4 **OR BUILDING NOTICE FOR AT LEAST A PERIOD OF 1 YEAR.**

5 **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY:**

6 **(1) ESTABLISH A SEPARATE SUBCLASS OF REAL PROPERTY FOR**
7 **PROPERTY TAX PURPOSES CONSISTING OF VACANT AND UNINHABITABLE REAL**
8 **PROPERTY; AND**

9 **(2) SET A SPECIAL TAX RATE FOR VACANT AND UNINHABITABLE**
10 **REAL PROPERTY.**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
13 2010.