



**Odette Ramos**

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**Testimony**  
**HB0002 – Baltimore City – Property Taxes – Authority to Set Special Rates**  
**January 22, 2024**  
**FAVORABLE**

Honorable Chair Atterbeary and Distinguished Members of the House Ways and Means Committee:

I am writing to urge your support for HB0002 – Baltimore City – Property Taxes – Authority to Set Special Rates.

Currently, every jurisdiction has the authority to set their own tax rates, but all properties, no matter what type of property, must be taxed the same rate in that jurisdiction.

HB0002 allows Baltimore City to set a different rate for vacant and abandoned properties. Just like in Washington, DC and other jurisdictions who have done this, adding an additional tax onto vacant and abandoned properties discourages investors from holding onto the property without rehabilitation.

I have the reservation in the City Council to introduce the vacancy tax once it passes this body. Properties that have Vacant Building Notices, which designates them as derelict, will be taxed higher than any other properties. In many cases, this will discourage investors from holding onto the property without rehabilitating it. In other cases, this will allow more properties to be eligible for our new In Rem strategy. This is where the liens exceed the value of the property, and the City can foreclose. With the vacancy tax, we would not have to rely on citations that are inconsistent to help make more properties eligible for the In Rem action.

Baltimore City has roughly 14,000 vacant properties, and only owns about 1,000 of them. The City owns half of the vacant lots. We have to continue our effort to foreclose on these properties to take possession and work through our block-by-block strategies to dispose of the properties. The Vacancy Tax will allow us to do this.

I urge your favorable report for this legislation.

Please do not hesitate to contact me should you have any questions. I can be reached at 410-396-4814 or via email at [odette.ramos@baltimorecity.gov](mailto:odette.ramos@baltimorecity.gov).

Respectfully Submitted:

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