

HOUSE BILL 943

Q2

4lr2640

By: **Delegates McIntosh, Anderson, Branch, Carter, Clippinger, Conaway, Glenn, Hammen, Harper, Haynes, McHale, Mitchell, Oaks, B. Robinson, Rosenberg, Stukes, Tarrant, and M. Washington**

Introduced and read first time: February 5, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Tax Equity – Study**

3 FOR the purpose of requiring the Department of Legislative Services to complete a
4 study analyzing whether Baltimore City’s property tax structure places an
5 equitable burden on homeowners, renters, and commercial property owners;
6 requiring the study to examine certain issues; requiring the Department to
7 submit a report of its findings and any recommendations to certain persons on
8 or before a certain date; providing for the termination of this Act; and generally
9 relating to a study of the equity of Baltimore City’s property tax structure.

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
11 MARYLAND, That:

12 (a) The Department of Legislative Services shall complete a study analyzing
13 whether Baltimore City’s property tax structure places an equitable burden on
14 homeowners, renters, and commercial property owners.

15 (b) The study shall examine:

16 (1) any factors that contribute to a differing property tax burden on
17 homeowners, renters of converted row houses and single family homes, and
18 commercial property owners;

19 (2) whether any of these factors create an undue burden on
20 homeowners; and

21 (3) if an undue burden on homeowners is found, what measures could
22 be taken to alleviate the burden and create a more equitable property tax structure.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (c) On or before December 31, 2014, the Department of Legislative Services
2 shall submit a report of its findings and any recommendations to the Mayor and City
3 Council of Baltimore City and, in accordance with § 2-1246 of the State Government
4 Article, the Baltimore City House Delegation and the Baltimore City Senators.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 June 1, 2014. It shall remain effective for a period of 1 year and 1 month and, at the
7 end of June 30, 2015, with no further action required by the General Assembly, this
8 Act shall be abrogated and of no further force and effect.