

Chapter 230

(Senate Bill 204)

AN ACT concerning

**Property Tax – Deadline to Set County and Municipal Corporation Tax Rates –
Alteration**

FOR the purpose of altering the deadline by which the governing body of a county or municipal corporation is required to set its property tax rate for the next taxable year; and generally relating to county and municipal corporation property tax rates.

BY repealing and reenacting, with amendments,
 Article – Tax – Property
 Section 6–302(a) and 6–303(a)
 Annotated Code of Maryland
 (2019 Replacement Volume and 2024 Supplement)

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

Article – Tax – Property

6–302.

(a) Except as otherwise provided in this section and after complying with § 6–305 of this subtitle, in each year after the date of finality and before the following **[July] JUNE ~~± 20~~**, the Mayor and City Council of Baltimore City or the governing body of each county annually shall set the tax rate for the next taxable year on all assessments of property subject to that county’s property tax.

6–303.

(a) (1) Except as provided in paragraph (2) of this subsection, in each year after the date of finality and before the following **[July] JUNE ~~± 20~~**, the governing body of each municipal corporation annually shall set the tax rate for the next taxable year on all assessments of property subject to municipal corporation property tax.

(2) If not otherwise prohibited by this article, the governing body of a municipal corporation may set special rates for any class of property that is subject to the municipal corporation property tax.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2025.

Approved by the Governor, April 22, 2025.