

HOUSE BILL 1224

Q1

6lr1014

By: **Prince George's County Delegation**

Introduced and read first time: February 11, 2026

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 6, 2026

CHAPTER _____

1 AN ACT concerning

2 **Property Taxes – Special Rate for Vacant and Abandoned Property – Charter**
3 **County Tax Limitation**

4 **PG 408–26**

5 FOR the purpose of authorizing the governing body of a charter county to set a special
6 property tax rate on certain vacant and abandoned property that exceeds any limit
7 in the county charter on the property tax rate or property tax revenues; authorizing
8 the governing body of a charter county to distribute to the general fund of the county
9 the property tax revenue attributable to the special rate on certain vacant and
10 abandoned property that exceeds any limit in the county charter on the property tax
11 rate or property tax revenues; and generally relating to a special property tax rate
12 for vacant and abandoned property.

13 BY repealing and reenacting, without amendments,
14 Article – Tax – Property
15 Section 6–302(a) and (b)
16 Annotated Code of Maryland
17 (2019 Replacement Volume and 2025 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article – Tax – Property
20 Section 6–302(c)
21 Annotated Code of Maryland
22 (2019 Replacement Volume and 2025 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

3 **Article – Tax – Property**

4 6–302.

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

10 (b) (1) Except as provided in subsection (c) of this section and §§ 6–305 and
11 6–306 of this subtitle:

12 (i) there shall be a single county property tax rate for all real
13 property subject to county property tax except for operating real property described in §
14 8–109(c) of this article; and

15 (ii) the county tax rate applicable to personal property and the
16 operating real property described in § 8–109(c) of this article shall be no more than 2.5
17 times the rate for real property.

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

20 (c) (1) The Mayor and City Council of Baltimore City or the governing body of
21 a county may set a special rate for a vacant lot or improved property cited as vacant and
22 unfit for habitation or other authorized use on a housing or building violation notice.

23 (2) **NOTWITHSTANDING ANY PROVISION OF A COUNTY CHARTER THAT**
24 **PLACES A LIMIT ON THE COUNTY’S PROPERTY TAX RATE OR REVENUES, IN THE**
25 **EXERCISE OF THE AUTHORITY GRANTED UNDER PARAGRAPH (1) OF THIS**
26 **SUBSECTION, THE GOVERNING BODY OF A CHARTER COUNTY MAY:**

27 (I) 1. SET A SPECIAL RATE THAT RESULTS IN A HIGHER
28 PROPERTY TAX RATE THAN THE RATE AUTHORIZED UNDER THE COUNTY’S
29 CHARTER; OR

30 2. COLLECT MORE PROPERTY TAX REVENUES THAN THE
31 REVENUES AUTHORIZED UNDER THE COUNTY’S CHARTER; AND

32 (II) DISTRIBUTE TO THE GENERAL FUND OF THE COUNTY THE
33 PROPERTY TAX REVENUE COLLECTED UNDER PARAGRAPH (1) OF THIS SUBSECTION

1 THAT EXCEEDS THE AMOUNT THAT WOULD HAVE BEEN COLLECTED IF THE COUNTY
2 CHARTER LIMITATION HAD APPLIED.

3 (3) On or before December 1 each year, the Mayor and City Council of
4 Baltimore City or the governing body of a county that enacts a special rate under paragraph
5 (1) of this subsection shall report to the Department of Housing and Community
6 Development and, in accordance with § 2-1257 of the State Government Article, to the
7 General Assembly on:

8 (i) the special rate set under paragraph (1) of this subsection;

9 (ii) the number of properties to which the special rate applies;

10 (iii) the revenue change resulting from the special rate;

11 (iv) the use of the revenue from the special rate; and

12 (v) whether properties subject to the special rate are viable for
13 adaptive reuse, as defined in § 1-102 of the Housing and Community Development Article,
14 and plans to convert viable properties.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
16 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.