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BILL NO.: **SB 138**

TITLE: Property Taxes – Authority of Counties to Establish a Subclass
and Set a Special Rate for Vacant and Abandoned Property

SPONSOR: Senator Hayes

COMMITTEE: Ways and Means

POSITION: **SUPPORT WITH AMENDMENTS**

DATE: March 26, 2024

Baltimore County **SUPPORTS WITH AMENDMENTS** Senate Bill 138 – Property Taxes – Authority of Counties to Establish as Subclass and Set a Special Rate for Vacant and Abandoned Property. SB 138 would authorize Counties to tax vacant properties at a different rate.

Baltimore County has spent a great deal of time and effort examining strategies to best address chronically vacant properties in Baltimore County. As is the case in many jurisdictions, the vacant housing present in Baltimore County impacts the health, safety, and welfare of residents in the surrounding communities. Furthermore, this vacant housing represents missed opportunities in an already strained housing market. Baltimore County has taken action through local legislation to create an official vacant designation, and has utilized the process to establish a public-facing vacant property inventory.

SB 138 would allow Baltimore County to expand on this infrastructure by financially incentivizing property owners to take steps to move their properties from vacancy towards occupancy. This could mean selling the property or bringing it up to code compliance to it could become a usable unit. Owners would additionally have the option to engage with the County, which is prepared to connect that owner with a local developer to rehabilitate the property, and potentially convert it into an affordable homeownership opportunity for a first-time homebuyer.

Baltimore County respectfully requests the addition of an amendment removing the final reporting requirement on “WHETHER PROPERTIES SUBJECT TO THE SPECIAL RATE ARE VIABLE FOR ADAPTIVE REUSE, AS DEFINED IN § 1-102 OF THE HOUSING AND COMMUNITY DEVELOPMENT ARTICLE, AND PLANS TO CONVERT VIABLE PROPERTIES.” This reporting requirement would require Counties to establish an entire new framework to determine what represents a property viable for adaptive reuse.

Accordingly, Baltimore County urges a **FAVORABLE WITH AMENDMENTS** report on SB 138 from the House Ways and Means Committee. For more information, please contact Jenn Aiosa, Director of Government Affairs at jaiosa@baltimorecountymd.gov.