

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2024, Legislative Day No. 14

Bill No. 63-24

Mr. Izzy Patoka, Chairman
By Request of County Executive

By the County Council, August 5, 2024

A BILL
ENTITLED

AN ACT concerning

Tax on Vacant Structures

FOR establishing a tax on vacant structures; describing the conditions under which a vacant structure tax may be imposed; and establishing how revenue from vacant structure taxes should be allocated; and generally relating to taxes, property taxes, and vacant structures.

BY adding

Sections 11-4-701 through 11-4-708
Article 11 – Taxation
Title 4 – Various Taxes
Subtitle 7 – Vacant Structure Tax
Baltimore County Code, 2015

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter stricken from existing law.
~~Strike out~~ indicates matter stricken from bill.
Underlining indicates amendments to bill.

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
2 COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

4 ARTICLE 11 – TAXATION

5 Title 4 – Various Taxes

6 SUBTITLE 7 – VACANT STRUCTURE TAX

7
8 § 11-4-701. DEFINITIONS.

9 IN THIS SUBTITLE, THE FOLLOWING TERMS HAVE THE MEANINGS
10 INDICATED.

11 (1) “VACANT STRUCTURE” SHALL HAVE THE SAME DEFINITION AS
12 IN § 35-2-501.

13
14 § 11-4-702. ESTABLISHED.

15 THERE IS A VACANT STRUCTURE TAX WHICH MAY BE APPLIED TO
16 VACANT STRUCTURES UNDER CERTAIN CONDITIONS.

17
18 § 11-4-703. PURPOSE.

19 THE VACANT STRUCTURE TAX IS DESIGNED TO IMPROVE QUALITY OF
20 LIFE BY ADDRESSING BLIGHTED PROPERTIES AND INCENTIVIZING
21 REHABILITATION OF VACANT STRUCTURES.

22
23 § 11-4-704. APPLICABILITY.

1 THE VACANT STRUCTURE TAX MAY BE APPLIED TO VACANT STRUCTURES
2 THAT HAVE BEEN DESIGNATED AS VACANT AND UNFIT FOR HABITATION OR
3 OTHER AUTHORIZED USE ON A HOUSING OR BUILDING VIOLATION NOTICE IN
4 ACCORDANCE WITH § 6-202.1 OF THE TAX – PROPERTY ARTICLE OF THE
5 ANNOTATED CODE OF MARYLAND.

6
7 § 11-4-705. VACANT STRUCTURE TAX RATE.

8 A VACANT STRUCTURE THAT MEETS THE CONDITIONS OF THIS SUBTITLE
9 MAY BE TAXED AT \$10.00 PER \$100 OF ASSESSED VALUE.

10
11 § 11-4-706. ELIGIBLE EXPENDITURES.

12 REVENUE COLLECTED FROM THE VACANT STRUCTURE TAX SHALL BE
13 ALLOCATED AS FOLLOWS:

14 (1) ONE-HALF OF THE REVENUE SHALL BE DIRECTED TO THE
15 NEGLECTED PROPERTY COMMUNITY FUND; AND

16 (2) ONE-HALF OF THE REVENUE SHALL BE DIRECTED TO THE
17 HOUSING OPPORTUNITIES FUND.

18
19 § 11-4-707. REMOVAL OF VACANT STRUCTURE TAX.

20 THE VACANT STRUCTURE TAX SHALL BE REMOVED IF THE DEPARTMENT
21 OF PERMITS, APPROVALS, AND INSPECTIONS DETERMINES THAT THE
22 STRUCTURE HAS BEEN RAZED, REDEVELOPED, OR MADE FIT FOR HABITATION

1 OR OTHER AUTHORIZED USE WITHIN SIX MONTHS OF RECEIVING THE VACANT
2 STRUCTURE TAX.

3
4 § 11-4-708. LIEN AS A RESULT OF VACANT STRUCTURE TAX.

5 FAILURE TO PAY THE VACANT STRUCTURE TAX OR MEET THE
6 CONDITIONS OF § 11-4-707 OF THIS SUBTITLE WITHIN SIX MONTHS SHALL
7 RESULT IN A LIEN BEING PLACED ON THE PROPERTY.

8
9 SECTION 2. AND BE IT FURTHER ENACTED, that this Act shall take effect July 1,
10 2025.



LEGISLATION DETAIL

LEGISLATION

DISPOSITION

ENACTED

EFFECTIVE

AMENDMENTS

ROLL CALL - BILL

MOTION

SECOND

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NAY

☐☐

Councilman Young

☐☐

Councilman Patoka

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Councilman Kach

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Councilman Jones

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Councilman Marks

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Councilman Ertel

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Councilman Crandell

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