

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2024 Legislative Session**

Bill No. CB-080-2024

Chapter No. \_\_\_\_\_

Proposed and Presented by Council Members Ivey and Oriadha

Introduced by \_\_\_\_\_

Co-Sponsors \_\_\_\_\_

Date of Introduction \_\_\_\_\_

**BILL**

1 AN ACT concerning

2 The Vacant Real Properties Tax Rate

3 For the purpose of establishing a real property tax rate for real properties consisting of vacant  
4 houses/buildings or improved property cited as vacant and unfit for habitation or other  
5 authorized use on a housing or building violation notice.

6 BY adding:

7 SUBTITLE 10. FINANCE AND TAXATION.

8 Section 10-173.00.01

9 The Prince George's County Code

10 (2023 Edition).

11 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
12 Maryland, that Section 10-173.00.01 of the Prince George's County Code be and the same is  
13 hereby added:

14 SUBTITLE 10. FINANCE AND TAXATION.

15 DIVISION 4. REAL ESTATE TAXES.

16 **Sec. 10-173-00.01. Tax rate on vacant real property.**

17 (a) In accordance with the provisions of Sections 6-202.1 and 6-302 of the Tax-Property  
18 Article of the Annotated Code of Maryland, Prince George's County is hereby authorized to  
19 establish a special real property tax rate for a vacant houses/buildings or improved property cited  
20 as vacant and unfit for habitation or other authorized use on a housing or building violation  
21 notice.

1           (b) All vacant houses/buildings or improved properties cited as vacant and unfit for  
2 habitation or other authorized use on a housing or building violation notice between January 1  
3 and June 30 in any year shall be assessed for taxes. Such improvements shall be subject to  
4 taxation for the full taxable year beginning on July 1 at two and one-half (2 1/2) times the  
5 regular tax rate levied for State and County purposes for the year.

6           (c) All vacant houses/buildings or improved properties cited as vacant and unfit for  
7 habitation or other authorized use on a housing or building violation notice between July 1 and  
8 December 31 of any year shall be assessed for taxes and such improvements shall be subject to  
9 taxation in the year at two and one-half (2 1/2) times the regular tax rate levied for State and  
10 County purposes for the year.

11           (d) The County Council and the County Executive shall submit a joint report to the  
12 Maryland Department of Housing and Community Development and the Maryland General  
13 Assembly in accordance with Section 2-1257 of the State Government Article of the Annotated  
14 Code of Maryland on:

- 15           (1) The special rate set under subsections (b) and (c) of this section;
- 16           (2) The number of properties to which the special rate applies;
- 17           (3) The revenue change resulting from the special rate; and
- 18           (4) Whether properties subject to the special rate are viable for adaptive reuse,  
19 as defined in Section 1-102 of the Housing and Community Development Article of the  
20 Annotated Code of Maryland, and plans to convert viable properties.

21           \*           \*           \*           \*           \*           \*           \*

22           SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby  
23 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,  
24 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of  
25 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining  
26 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this  
27 Act, since the same would have been enacted without the incorporation in this Act of any such  
28 invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection,

1 or section.

2 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)  
3 calendar days after it becomes law.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Jolene Ivey  
Chair

ATTEST:

\_\_\_\_\_  
Donna J. Brown  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_ BY: \_\_\_\_\_  
Angela D. Alsobrooks  
County Executive

KEY:

Underscoring indicates language added to existing law.

[Brackets] indicate language deleted from existing law.

Asterisks \*\*\* indicate intervening existing Code provisions that remain unchanged.

\* \* \* \* \*

LDR-85-cb-Vacant Real Properties Tax Rate.Bill.2024