COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2026, Legislative Day No. 9

Bill No. 38-26

Mr. Michael Ertel, Chairman
By Request of County Executive

By the County Council, April 20, 2026

A BILL
ENTITLED

AN ACT concerning

Property Tax

FOR the purpose of levying and imposing a property tax for the use of Baltimore County for taxable year beginning July 1, 2026 and ending on the thirtieth day of June following; fixing the rate of county taxation for such taxable year; fixing the rate to be charged when property taxes are paid on a semi-annual basis; and generally relating to the property tax.

WHEREAS, Section 6-302 of the Tax-Property Article of the Annotated Code of Maryland requires the governing body of each county to annually set the tax rate for the next taxable year; and

WHEREAS, Section 10-204.3 of the Tax-Property Article of the Annotated Code of Maryland requires that a service charge be imposed on the second installment of any property tax bill paid semi-annually; and

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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.

WHEREAS, it is further required that the service charge shall be reasonably equivalent to the anticipated lost interest associated with the delay in payment; and

WHEREAS, Section 10-204.3 of the Tax-Property Article further requires that the service charge shall be adopted by the governing body as part of the adoption of the property tax rate; now therefore

SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, that a county property tax for the taxable year beginning July 1, 2026 and ending on the thirtieth day of June following, is hereby levied and imposed on all assessments, persons or property subject to ordinary taxation in Baltimore County; and that the rate of county taxation for such taxable year for real property is hereby fixed at $1.10 on each $100.00 of assessed valuation of such property; and that the rate of county taxation for such taxable year for personal property is hereby fixed at $2.75 on each $100.00 of assessed valuation of such property.

SECTION 2. AND BE IT FURTHER ENACTED that in accordance with and pursuant to the authority of section 10-204.3 of the Tax-Property Article of the Annotated Code of Maryland, there is hereby imposed a Semiannual Property Tax Charge for the fiscal year beginning July 1, 2026 in the amount of 0% of the second semi-annual property tax bill.

SECTION 3. AND BE IT FURTHER ENACTED that this Act, having been passed by the affirmative vote of at least five members of the County Council, shall take effect July 1, 2026.

LEGISLATION DETAIL

LEGISLATION	BILL 38-26
DISPOSITION	PASSED
ENACTED	N/A
EFFECTIVE	07/01/26
AMENDMENTS	NO

ROLL CALL - BILL

MOTION PATOKA SECOND YOUNG

AYE	NAY	
☑	☐	Councilman Young
☑	☐	Councilman Patoka
☐	☐	
☑	☐	Councilman Jones
☑	☐	Councilman Marks
☑	☐	Councilman Ertel
☑	☐	Councilman Crandell

ROLL CALL - AMENDMENTS

MOTION SECOND

AYE	NAY	
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☐	☐	Councilman Patoka
☐	☐	
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