

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2026, Legislative Day No. 15

Bill No. 83-26

Councilmembers Marks & Mangione

By the County Council, August 3, 2026

A BILL
ENTITLED

AN ACT concerning

Property Tax Credit – Fraternal Order of Police

FOR the purpose of granting a property tax credit in a certain amount for a certain property owned by the Fraternal Order of Police as authorized under State law with the enactment of Senate Bill 30 in the 2026 legislative session of the General Assembly; and generally relating to property tax credits.

BY adding

Section 11-2-114
Article 11 – Taxation
Title 2 – Ad Valorem Taxes
Subtitle 1 – In General
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 shall read as follows:

3
4 ARTICLE 11 – TAXATION

5 Title 2 – Ad Valorem Taxes

6 Subtitle 1 – In General
7

8 § 11-2-114. PROPERTY TAX CREDIT FOR PROPERTY OWNED BY FRATERNAL
9 ORDER OF POLICE LODGE 34.

10 (A) IN ACCORDANCE WITH § 9-305(J) OF THE TAX-PROPERTY ARTICLE OF
11 THE ANNOTATED CODE OF MARYLAND, A PROPERTY TAX CREDIT IS GRANTED
12 AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:

13 (1) OWNED BY THE FRATERNAL ORDER OF POLICE LODGE 34; AND

14 (2) LOCATED AT 730 WAMPLER ROAD, MIDDLE RIVER, MARYLAND.

15 (B) FOR EACH TAXABLE YEAR, THE AMOUNT OF THE PROPERTY TAX
16 GRANTED UNDER THIS SECTION SHALL EQUAL 100% OF THE PROPERTY TAX
17 IMPOSED ON THE PROPERTY.
18

19 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by
20 the affirmative vote of five members of the County Council, shall take effect 14 days after its
21 enactment.