

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2026, Legislative Day No. 18

Bill No. 108-26

Mr. Julian E. Jones, Jr., Councilman

By the County Council, October 5, 2026

A BILL
ENTITLED

AN ACT concerning

Property Tax Credit – OT Zone of Owings Mills

FOR the purpose of clarifying the number of units and percentages of affordable units for the
Revitalization Property Tax Credit; and generally relating to personal property tax credits.

BY repealing and re-enacting, with amendments

Section 11-2-202(1)(3)
Article 11 – Taxation
Title 2 – Ad Valorem Taxes
Subtitle 2 – Property Tax Credits for Improvements
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:

4 ARTICLE 11 – TAXATION

5 Title 2 – Ad Valorem Taxes

6 Subtitle 2 – Property Tax Credits for Improvements

7
8 § 11-2-202. Revitalization property tax credit.

9 (1) Except as provided under subsection (c)(2) of this section, the tax credit granted under
10 this section shall continue for a total of:

11 (3) For a property qualifying under subsection (a)(3)(iv) of this section or a
12 property located within the Security Square Mall Regional Commercial Node, as designated by
13 the Baltimore County Master Plan 2030, and zoned B.M.-C.T.:

14 (i) 30 tax years for qualified improvements to a residential building in
15 which AT LEAST 10% of the total number of units are affordable units.

16 1. For purposes of this subsection, affordability shall be calculated
17 based on 60% OR LESS of the area median income (Baltimore-Columbia-Towson) as
18 determined annually by U.S. Department of Housing and Urban Development, and rent for those
19 units shall not exceed 30% of annual income.

20 2. In order to qualify for this tax credit, rent for the affordable
21 units shall remain at 60% OR LESS of the area median income (Baltimore-Columbia-Towson)
22 for the duration of the tax credit;

1 (ii) 30 years for any other residential building or a building for senior
2 housing, assisted living, life care, continuing care, or elderly housing, that is at least 60 feet in
3 height.

4 1. This tax credit may be not granted unless the building under
5 subparagraph (i) of this subsection has been constructed and has received a Use and Occupancy
6 Permit; or

7 (iii) 20 tax years for other qualified improvements exceeding
8 \$10,000,000.

9
10 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by
11 the affirmative vote of five members of the County Council, shall take effect 14 days from the
12 date of its enactment.