

By: **Delegates Healey, Cryor, C. Davis, Gilleland, Goodwin, Gordon, Hixson,
Howard, King, Marriott, McIntosh, and Patterson**

Introduced and read first time: February 10, 2005

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Public School Teachers**

3 FOR the purpose of exempting from the State property tax certain dwellings owned
4 by certain public school teachers under certain circumstances; authorizing the
5 Mayor and City Council of Baltimore City and the governing body of a county to
6 grant, by law, a property tax credit against the county property tax imposed on
7 certain dwellings owned by certain public school teachers, under certain
8 circumstances; providing for the application of this Act; and generally relating to
9 a property tax exemption and authorization for a county property tax credit for
10 certain dwellings owned by certain public school teachers.

11 BY adding to
12 Article - Tax - Property
13 Section 7-306 and 9-243
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2004 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article - Tax - Property**

19 7-306.

20 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
21 INDICATED.

22 (2) (I) "DWELLING" MEANS REAL PROPERTY THAT:

23 1. IS THE LEGAL RESIDENCE OF A RESIDENT PUBLIC
24 SCHOOL CLASSROOM TEACHER WHO OWNS A LEGAL INTEREST IN THE REAL
25 PROPERTY; AND

26 2. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES; AND

1 (II) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND
2 STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

3 (3) "PUBLIC SCHOOL CLASSROOM TEACHER" MEANS A CLASSROOM
4 TEACHER HOLDING A STANDARD PROFESSIONAL CERTIFICATE OR AN ADVANCED
5 PROFESSIONAL CERTIFICATE WHO IS EMPLOYED BY A COUNTY BOARD OF
6 EDUCATION AND TEACHES IN A PUBLIC SCHOOL.

7 (B) A DWELLING THAT IS OWNED BY A PUBLIC SCHOOL CLASSROOM TEACHER
8 IS NOT SUBJECT TO THE STATE PROPERTY TAX IF THE DWELLING IS LOCATED IN THE
9 COUNTY WHERE THE PUBLIC SCHOOL CLASSROOM TEACHER IS EMPLOYED.

10 9-243.

11 (A) IN THIS SECTION, "DWELLING" AND "PUBLIC SCHOOL CLASSROOM
12 TEACHER" HAVE THE MEANINGS STATED IN § 7- 306 OF THIS ARTICLE.

13 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
14 BODY OF A COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE
15 COUNTY PROPERTY TAX IMPOSED ON A DWELLING OWNED BY A PUBLIC SCHOOL
16 CLASSROOM TEACHER WHO TEACHES AT A PUBLIC SCHOOL IN THE COUNTY.

17 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
18 BODY OF A COUNTY MAY PROVIDE BY LAW FOR:

19 (1) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT GRANTED
20 UNDER THIS SECTION; AND

21 (2) ANY OTHER PROVISION NECESSARY OR APPROPRIATE TO CARRY OUT
22 THE CREDIT UNDER THIS SECTION.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 October 1, 2005, and shall be applicable to all taxable years beginning after June 30,
25 2006.