

Chapter 25

(Senate Bill 158)

AN ACT concerning

Homestead Tax Credit – Eligibility Verification and Application – ~~Extension~~

FOR the purpose of altering the ~~date by which~~ dates by which certain applications for the homestead property tax credit may not be authorized or granted unless a certain application is for certain dwellings are required to be filed with the State Department of Assessments and Taxation; altering the taxable years in which the tax credit may not be granted for certain dwellings under certain circumstances; making this Act an emergency measure; and generally relating to the homestead property tax credit.

BY repealing and reenacting, without amendments,

Article – Tax – Property
Section 9–105(d)(1)
Annotated Code of Maryland
(2012 Replacement Volume)

BY repealing and reenacting, with amendments,

Article – Tax – Property
Section 9–105(d)(6)
Annotated Code of Maryland
(2012 Replacement Volume)

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

Article – Tax – Property

9–105.

(d) (1) Subject to the provisions of paragraph (6) of this subsection, the Department shall authorize and the State, a county, or a municipal corporation shall grant a property tax credit under this section for a taxable year unless during the previous taxable year:

(i) the dwelling was transferred for consideration to new ownership;

(ii) the value of the dwelling was increased due to a change in the zoning classification of the dwelling initiated or requested by the homeowner or anyone having an interest in the property;

(iii) the use of the dwelling was changed substantially; or

(iv) the assessment of the dwelling was clearly erroneous due to an error in calculation or measurement of improvements on the real property.

(6) (i) To qualify for the credit under this section, a homeowner shall submit an application for the credit to the Department as provided in this paragraph.

(ii) The application shall:

1. be made on the form that the Department provides;
2. provide the information required by the form;
3. include a statement by the homeowner under oath that the facts stated in the application are true, correct, and complete; and
4. **EXCEPT AS PROVIDED IN SUBPARAGRAPH (III) OF THIS PARAGRAPH,** be filed on or before ~~July 1 of~~ **THE MAY 1 PRECEDING** the first taxable year for which the property tax credit under this section is to be allowed.

(iii) For a dwelling that was last transferred for consideration to new ownership on or before December 31, 2007, **AN APPLICATION SHALL BE FILED WITH THE DEPARTMENT ON OR BEFORE DECEMBER 30, 2013, OR** the Department may not authorize and the State, county, and municipal corporation may not grant the property tax credit under this section ~~after~~ **[December 31, 2012] JUNE 1, 2013,** ~~unless an application is filed with the Department as required under this paragraph:~~

1. FOR THE TAXABLE YEAR BEGINNING JULY 1, 2014; AND

2. FOR A TAXABLE YEAR BEGINNING AFTER JUNE 30, 2015, UNLESS AN APPLICATION IS FILED AS REQUIRED UNDER SUBPARAGRAPHS (I) AND (II) OF THIS PARAGRAPH.

(iv) If a dwelling previously received a credit under this section and failed to qualify for 1 taxable year because of a failure to file the application required under this paragraph, the Department:

1. shall grant the credit for the dwelling for the next following taxable year on the timely filing of the application by the same homeowner who previously received the credit; and

2. shall calculate the prior year's taxable assessment for the dwelling as if the credit had not been lost for the 1 intervening taxable year.

(v) The Department shall provide a homeowner the option to submit the application required under this paragraph electronically on the Department's Web site.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved by the Governor, April 9, 2013.