

Chapter 332

(House Bill 1339)

AN ACT concerning

**Property Tax Credit – Elderly Individuals – Eligibility**

FOR the purpose of ~~altering the~~ authorizing the Mayor and City Council of Baltimore City or the governing body of a county or municipality to provide, by law, the minimum number of years, not exceeding a certain number of years, that an elderly individual must live in the same dwelling ~~for purposes of defining “eligible individual” as it relates to eligibility~~ in order to be eligible for a certain statewide optional property tax credit against the county or municipal corporation property tax; altering a certain definition; providing for the application of this Act; and generally relating to the eligibility of certain elderly individuals for a certain property tax credit.

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 9–258  
Annotated Code of Maryland  
(2012 Replacement Volume and 2018 Supplement)

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

**Article – Tax – Property**

9–258.

(a) (1) In this section the following words have the meanings indicated.

(2) “Dwelling” has the meaning stated in § 9–105 of this title.

(3) “Eligible individual” means:

(i) an individual who is at least 65 years old ~~and has lived in the same dwelling for at least the preceding [40] 25 years;~~

(ii) an individual who is at least 65 years old and is a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard; or

(iii) a surviving spouse, who has not remarried, of an individual described in item (ii) of this paragraph.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on the dwelling of an eligible individual.

(c) The property tax credit allowed under this section may:

(1) not exceed 20% of the county or municipal corporation property tax imposed on the property; and

(2) be granted for a period of up to 5 years.

(d) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may provide, by law, for:

(1) the maximum assessed value of a dwelling that is eligible for the tax credit under this section;

(2) **THE MINIMUM NUMBER OF YEARS, NOT TO EXCEED 40 YEARS, THAT AN ELIGIBLE INDIVIDUAL NOT DESCRIBED UNDER SUBSECTION (A)(3)(II) OR (III) OF THIS SECTION MUST HAVE RESIDED IN THE SAME DWELLING;**

**(3)** additional eligibility criteria for the tax credit under this section;

~~(3)~~ **(4)** regulations and procedures for the application and uniform processing of requests for the tax credit; and

~~(4)~~ **(5)** any other provision necessary to carry out the tax credit under this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

**Approved by the Governor, April 30, 2019.**