

HOUSE BILL 570

Q1
HB 226/20 – W&M

11r0863

By: **Delegate Long**

Introduced and read first time: January 20, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Property Tax Credit Program – Notice of Eligibility – Lead Registry**
3 **and Code Compliance**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to include
5 with a required notice to a homeowner about the homestead property tax credit
6 certain information regarding the homeowner’s obligation, under certain
7 circumstances, to register certain property with the Maryland Department of the
8 Environment and comply with certain building and housing codes; and generally
9 relating to the homestead property tax credit program.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–105(f)
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2020 Supplement)

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

17 **Article – Tax – Property**

18 9–105.

19 (f) (1) The Department shall give notice of the possible property tax credit
20 under this section.

21 (2) In addition to any other notice the Department provides under this
22 subsection, the Department shall:

23 (i) identify homeowners who may be eligible but have failed to apply

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 for the property tax credit under this section; and

2 (ii) include a separate insert with each assessment notice sent under
3 § 8–401 of this article to each homeowner identified under item (i) of this paragraph that
4 informs the homeowner that:

5 1. the homeowner may be eligible for the property tax credit
6 under this section and how to apply for the credit; AND

7 2. IF THE PROPERTY IS USED AS RESIDENTIAL RENTAL
8 PROPERTY:

9 A. THE HOMEOWNER MUST REGISTER ANY PROPERTY
10 CONSTRUCTED BEFORE 1978 WITH THE MARYLAND DEPARTMENT OF THE
11 ENVIRONMENT AS REQUIRED UNDER § 6–811 OF THE ENVIRONMENT ARTICLE; AND

12 B. THE PROPERTY MUST COMPLY WITH ANY STATE OR
13 LOCAL BUILDING AND HOUSING CODES.

14 (3) In addition to any other notice the Department provides under this
15 subsection, the Department shall mail a notice to each individual who acquires residential
16 real property within a reasonable period of time after the individual:

17 (i) acquires the property by recorded deed; and

18 (ii) indicates that the property will be the individual's principal
19 residence on the corresponding land instrument intake sheet described under § 3–104 of
20 the Real Property Article.

21 (4) The notice required under paragraph (3) of this subsection shall:

22 (i) inform the individual that the individual may be eligible for the
23 property tax credit under this section;

24 (ii) contain information on how to apply for the credit; and

25 (iii) inform the individual that the individual may apply to the
26 Department to have the date of the deed accepted as the date of transfer of the property for
27 purposes of the credit as provided in subsection (d)(5) of this section.

28 (5) The Department shall ensure that the information it provides under
29 this subsection is accurate and up-to-date.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 October 1, 2021.