

(PRE-FILED)

By: **Delegate Leopold**
Requested: October 20, 2003
Introduced and read first time: January 14, 2004
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Homestead Property Tax Credit - Damaged Dwelling**

3 FOR the purpose of providing that a homeowner otherwise eligible for the homestead
4 property tax credit may continue to qualify for the credit under certain
5 circumstances if the homeowner does not actually reside in a certain dwelling
6 for a certain time period because the dwelling is damaged due to an accident or
7 natural disaster; and providing for the application of this Act.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section 9-105(c)
11 Annotated Code of Maryland
12 (2001 Replacement Volume and 2003 Supplement)

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

15 **Article - Tax - Property**

16 9-105.

17 (c) (1) If a dwelling is not used primarily for residential purposes, the
18 Department shall apportion the total property assessment between the part of the
19 dwelling that is used for residential purposes and the part of the dwelling that is not
20 used for residential purposes.

21 (2) If a homeowner does not actually reside in a dwelling for the required
22 time period because of illness or need of special care and is otherwise eligible for a
23 property tax credit under this section, the homeowner may qualify for the property
24 tax credit under this section.

25 (3) IF A HOMEOWNER OTHERWISE ELIGIBLE FOR A CREDIT UNDER THIS
26 SECTION DOES NOT ACTUALLY RESIDE IN THE DWELLING FOR THE REQUIRED TIME
27 PERIOD BECAUSE THE DWELLING IS DAMAGED DUE TO AN ACCIDENT OR NATURAL

1 DISASTER, THE HOMEOWNER MAY CONTINUE TO QUALIFY FOR A CREDIT UNDER
2 THIS SECTION FOR THE CURRENT TAXABLE YEAR AND 2 SUCCEEDING TAXABLE
3 YEARS EVEN IF THE DWELLING HAS BEEN REMOVED FROM THE ASSESSMENT ROLL
4 IN ACCORDANCE WITH § 10-304 OF THIS ARTICLE.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be
6 construed to apply retroactively and shall be applied to and interpreted to affect any
7 homeowner whose dwelling was damaged on or after September 18, 2003.

8 SECTION 3. AND BE IT FURTHER ENACTED, That, subject to Section 2 of
9 this Act, this Act shall take effect June 1, 2004, and shall be applicable to all taxable
10 years beginning after June 30, 2003.