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By: **Senator Middleton**

Introduced and read first time: February 4, 2005

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Local Supplement to Homeowners Property Tax Credit**

3 FOR the purpose of specifying certain additional eligibility criteria that the Mayor  
4 and City Council of Baltimore City or the governing body of a county may  
5 provide by law for purposes of a local supplement to a certain homeowners  
6 property tax credit; authorizing the Mayor and City Council of Baltimore City or  
7 the governing body of a county to alter a certain limitation on a homeowner's net  
8 worth for eligibility for the credit for purposes of a local supplement; and  
9 generally relating to authority for the Mayor and City Council of Baltimore City  
10 or the governing body of a county to grant a local supplement to a certain  
11 homeowners property tax credit.

12 BY repealing and reenacting, with amendments,  
13 Article - Tax - Property  
14 Section 9-215  
15 Annotated Code of Maryland  
16 (2001 Replacement Volume and 2004 Supplement)

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

19 **Article - Tax - Property**

20 9-215.

21 (a) The Mayor and City Council of Baltimore City or the governing body of a  
22 county may grant, by law, a local supplement to the Homeowners Property Tax Credit  
23 Program provided under § 9-104 of this title.

24 (b) The county or Baltimore City may not obtain reimbursement under §  
25 9-104(q) of this title for the amount of the local supplement authorized under this  
26 section.

1 (c) The county shall notify the Department of the enactment of the local  
2 supplement and any change in the local supplement in accordance with any  
3 guidelines specified by the Department.

4 (d) (1) The Department is responsible for the administrative duties that  
5 relate to the application and determination of eligibility for a property tax credit  
6 under this section.

7 (2) The county shall reimburse the Department for the reasonable cost of  
8 administering the Tax Credit Program under this section.

9 (e) (1) Except as provided in paragraph (2) of this subsection, the local  
10 supplement authorized in accordance with subsection (a) of this section shall be  
11 subject to the provisions of the State Homeowners Property Tax Credit Program  
12 provided under § 9-104 of this title.

13 (2) The Mayor and City Council of Baltimore City or the governing body  
14 of a county:

15 (i) may alter, by law, the following provisions for purposes of a local  
16 supplement granted under this section:

17 1. the limitation on the assessed value of a dwelling taken  
18 into account in determining total real property tax under § 9-104(a)(13) of this title;  
19 [and]

20 2. the percentages and combined income levels specified  
21 under § 9-104(g) of this title; and

22 3. THE LIMITATION ON COMBINED NET WORTH OF THE  
23 HOMEOWNER UNDER § 9-104(I) OF THIS TITLE; AND

24 (ii) may provide, by law, for limitations on eligibility for a local  
25 supplement granted under this section in addition to the requirements for eligibility  
26 under § 9-104 of this title.

27 (3) THE ADDITIONAL ELIGIBILITY CRITERIA PROVIDED UNDER  
28 PARAGRAPH (2)(II) OF THIS SUBSECTION MAY INCLUDE:

29 (I) CRITERIA LIMITING ELIGIBILITY FOR A LOCAL SUPPLEMENT  
30 GRANTED UNDER THIS SECTION TO HOMEOWNERS:

31 1. WHO HAVE REACHED A CERTAIN AGE;

32 2. WHO HAVE RESIDED IN THEIR DWELLINGS FOR MORE  
33 THAN A CERTAIN NUMBER OF YEARS; OR

34 3. WHOSE ASSESSMENTS HAVE INCREASED MORE THAN A  
35 CERTAIN PERCENTAGE OVER A CERTAIN PERIOD OF TIME;

1 (II) ANY COMBINATION OF THE CRITERIA SPECIFIED IN ITEM (I) OF  
2 THIS PARAGRAPH; AND

3 (III) ANY ADDITIONAL CRITERIA FOR ELIGIBILITY THAT THE MAYOR  
4 AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY  
5 DETERMINE TO BE NECESSARY OR APPROPRIATE.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 July 1, 2005.