

# HOUSE BILL 1223

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By: **Delegates McMillan, Beidle, Fisher, Frush, George, Hogan, Kipke, Pena–Melnyk, Ready, Schuh, Sophocleus, Stocksdales, Vitale, and Wood**  
Introduced and read first time: February 8, 2013  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Property Tax Credit – Eligibility Verification and Application –**  
3 **Extension and Notice**

4 FOR the purpose of altering the date after which the homestead property tax credit  
5 may not be authorized or granted unless a certain application is filed with the  
6 State Department of Assessments and Taxation; requiring each county to  
7 provide a certain notification to homeowners about the homestead tax credit;  
8 and generally relating to the homestead tax credit.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – Property  
11 Section 9–105(d)(1)  
12 Annotated Code of Maryland  
13 (2012 Replacement Volume)

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – Property  
16 Section 9–105(d)(6) and (f)  
17 Annotated Code of Maryland  
18 (2012 Replacement Volume)

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

21 **Article – Tax – Property**

22 9–105.

23 (d) (1) Subject to the provisions of paragraph (6) of this subsection, the  
24 Department shall authorize and the State, a county, or a municipal corporation shall

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 grant a property tax credit under this section for a taxable year unless during the  
2 previous taxable year:

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

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

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

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

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

14 (ii) The application shall:

15 1. be made on the form that the Department provides;

16 2. provide the information required by the form;

17 3. include a statement by the homeowner under oath  
18 that the facts stated in the application are true, correct, and complete; and

19 4. be filed on or before July 1 of the first taxable year for  
20 which the property tax credit under this section is to be allowed.

21 (iii) For a dwelling that was last transferred for consideration to  
22 new ownership on or before December 31, 2007, the Department may not authorize  
23 and the State, county, and municipal corporation may not grant the property tax  
24 credit under this section after December 31, [2012] **2013**, unless an application is filed  
25 with the Department as required under this paragraph.

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

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

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

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

4           (f)    **(1)**    The Department shall give notice of the possible property tax credit  
5 under this section.

6                   **(2)**    **EACH COUNTY SHALL PROVIDE NOTICE WITH EACH**  
7 **HOMEOWNER'S PROPERTY TAX BILL THAT THE LAST DATE TO FILE AN**  
8 **APPLICATION FOR THE HOMESTEAD PROPERTY TAX CREDIT IS DECEMBER 31,**  
9 **2013.**

10           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
11 June 1, 2013.