

# HOUSE BILL 936

Q2

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By: **Delegates McIntosh, Anderson, Carter, Clippinger, Conaway, Glenn, Hammen, Harper, McHale, Oaks, Rosenberg, Stukes, Tarrant, and M. Washington**

Introduced and read first time: February 5, 2014

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Homestead Assessment Cap Increase and Property Tax Rate**  
3 **Reduction – Study**

4 FOR the purpose of requiring the Department of Legislative Services to complete a  
5 study on the feasibility and effects of increasing Baltimore City’s homestead  
6 property tax credit assessment cap and using the increased revenue to offset a  
7 reduction in the City’s property tax rate; requiring the study to make certain  
8 estimates; requiring the Department to submit a report of its findings and any  
9 recommendations to certain persons on or before a certain date; providing for  
10 the termination of this Act; and generally relating to a study of Baltimore City’s  
11 homestead property tax credit assessment cap and property tax rate.

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
13 MARYLAND, That:

14 (a) The Department of Legislative Services shall complete a study on the  
15 feasibility and effects of increasing Baltimore City’s homestead property tax credit cap  
16 on assessment increases under § 9–105(e) of the Tax – Property Article and using the  
17 increased revenue to offset a reduction in Baltimore City’s property tax rate.

18 (b) The study shall estimate:

19 (1) the amount of reduction in Baltimore City’s property tax rate that  
20 could be offset by various increases in the homestead property tax credit assessment  
21 cap; and

22 (2) the net impact on homeowners of increasing Baltimore City’s  
23 homestead property tax credit assessment cap while decreasing the property tax rate.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (c)    The Department of Legislative Services shall submit a report of its  
2 findings and any recommendations on or before December 31, 2014 to the Mayor and  
3 City Council of Baltimore City and, in accordance with § 2-1246 of the State  
4 Government Article, the Baltimore City House Delegation and the Baltimore City  
5 Senators.

6           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 June 1, 2014. It shall remain effective for a period of 1 year and 1 month and, at the  
8 end of June 30, 2015, with no further action required by the General Assembly, this  
9 Act shall be abrogated and of no further force and effect.