

Department of Legislative Services  
Maryland General Assembly  
2018 Session

FISCAL AND POLICY NOTE  
First Reader

House Bill 1434 (Prince George's County Delegation)  
Ways and Means

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Prince George's County - Property Tax Credit - Housing for Victims of Domestic  
Violence  
PG 432-18

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This bill authorizes Prince George's County to grant a property tax credit for a rental dwelling owned by a qualified landlord who provides transitional housing to victims of domestic violence. Prince George's County may provide, by law, for (1) additional criteria for eligibility for the property tax credit; (2) the amount and duration of the property tax credit; and (3) any other provision necessary to carry out the property tax credit. **The bill takes effect June 1, 2018, and applies to taxable years beginning after June 30, 2018.**

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Fiscal Summary

**State Effect:** None.

**Local Effect:** Prince George's County property tax revenues may decrease by a significant amount beginning in FY 2019 to the extent the property tax credit is authorized. Prince George's County expenditures are not affected.

**Small Business Effect:** None.

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Analysis

**Current Law/Background:** The Maryland Network Against Domestic Violence reports that 46 people died in Maryland as a result of domestic violence between July 2016 and June 2017. Prince George's County provides access to a variety of resources to assist and protect those affected by domestic violence.

**Local Fiscal Effect:** Prince George’s County property tax revenues may decrease by a significant amount beginning in fiscal 2019 to the extent the property tax credit is authorized. The actual revenue decrease depends on the number of landlords who provide transitional housing to victims of domestic violence and the amount of the property tax credit authorized by Prince George’s County.

Based on current incidents of domestic violence in Prince George’s County (as measured by the number of final protective orders issued by the court system), property tax revenues could decrease by approximately \$294,000 annually. This estimate is based on the following assumptions, caseload indicators, and property tax rates.

- District Court issued 1,992 final protective orders to victims of domestic violence in Prince George’s County in fiscal 2017.
- Circuit court issued 182 final protective orders to victims of domestic violence in Prince George’s County in fiscal 2016.
- 15% of individuals granted a final protective order obtain transitional housing from a qualified landlord.
- Approximately 100 rental dwellings become eligible for the property tax credit.
- Average residential property assessment in Prince George’s County is \$214,043 in fiscal 2017.
- Prince George’s County property tax rate is \$1.374 per \$100 of assessed value in fiscal 2018.
- Average property tax bill for each eligible dwelling is \$2,940.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Prince George’s County; State Department of Assessments and Taxation; Department of Legislative Services

**Fiscal Note History:** First Reader - March 5, 2018  
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