

HOUSE BILL 1055

Q1

9lr2340

By: **Delegate Long**

Introduced and read first time: February 8, 2019

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Property Tax Credit Program – Notice of Eligibility – Lead Registry**
3 **and Code Compliance**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to include
5 with a required notice to a homeowner about the homestead property tax credit
6 certain information regarding the homeowner's obligation, under certain
7 circumstances, to register certain property with the Maryland Department of the
8 Environment and comply with certain building and housing codes; and generally
9 relating to the homestead property tax credit program.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–105(f)
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2018 Supplement)

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

17 **Article – Tax – Property**

18 9–105.

19 (f) (1) The Department shall give notice of the possible property tax credit
20 under this section.

21 (2) In addition to any other notice the Department provides under this
22 subsection, the Department shall:

23 (i) identify homeowners who may be eligible but have failed to apply
24 for the property tax credit under this section; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) include a separate insert with each assessment notice sent under
2 § 8–401 of this article to each homeowner identified under item (i) of this paragraph that
3 informs the homeowner that:

4 1. the homeowner may be eligible for the property tax credit
5 under this section and how to apply for the credit; AND

6 2. **IF THE PROPERTY IS USED AS RESIDENTIAL RENTAL**
7 **PROPERTY:**

8 **A. THE HOMEOWNER MUST REGISTER ANY PROPERTY**
9 **CONSTRUCTED BEFORE 1978 WITH THE MARYLAND DEPARTMENT OF THE**
10 **ENVIRONMENT AS REQUIRED UNDER § 6–811 OF THE ENVIRONMENT ARTICLE; AND**

11 **B. THE PROPERTY MUST COMPLY WITH ANY STATE OR**
12 **LOCAL BUILDING AND HOUSING CODES.**

13 (3) In addition to any other notice the Department provides under this
14 subsection, the Department shall mail a notice to each individual who acquires residential
15 real property within a reasonable period of time after the individual:

16 (i) acquires the property by recorded deed; and

17 (ii) indicates that the property will be the individual's principal
18 residence on the corresponding land instrument intake sheet described under § 3–104 of
19 the Real Property Article.

20 (4) The notice required under paragraph (3) of this subsection shall:

21 (i) inform the individual that the individual may be eligible for the
22 property tax credit under this section; and

23 (ii) contain information on how to apply for the credit.

24 (5) The Department shall ensure that the information it provides under
25 this subsection is accurate and up-to-date.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 October 1, 2019.