

HOUSE BILL 642

Q2

2lr0961

By: **Delegates C. Branch, Amprey, Attar, Boyce, T. Branch, Bridges, Kaiser,
R. Lewis, McIntosh, Prettyman, Sample-Hughes, Smith, and Wells**

Introduced and read first time: January 31, 2022

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 7, 2022

CHAPTER _____

1 AN ACT concerning

2 **Baltimore City – Homestead Property Tax Credit – Notice**

3 FOR the purpose of requiring Baltimore City to mail a certain notice of the homestead
4 property tax credit to certain homeowners in Baltimore City whose dwellings have
5 increased in value by more than a certain amount; and generally relating to notice
6 of the homestead property tax credit in Baltimore City.

7 BY adding to

8 Article – Tax – Property

9 Section 9–105.1

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2021 Supplement)

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

14 **Article – Tax – Property**

15 **9–105.1.**

16 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
17 **INDICATED.**

18 **(2) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 SUBTITLE.

2 (3) "HOMEOWNER" HAS THE MEANING STATED IN § 9-105 OF THIS
3 SUBTITLE.

4 (B) ON OR BEFORE JANUARY 1 EACH YEAR, BALTIMORE CITY SHALL MAIL
5 A NOTICE OF THE TAX CREDIT UNDER § 9-105 OF THIS SUBTITLE TO EACH
6 HOMEOWNER IN BALTIMORE CITY:

7 (1) WHO HAS NOT APPLIED FOR THE TAX CREDIT UNDER § 9-105 OF
8 THIS SUBTITLE; AND

9 (2) WHOSE DWELLING HAS AN ASSESSED VALUE, WHEN FULLY
10 PHASED IN, IN THE CURRENT 3-YEAR ASSESSMENT CYCLE THAT IS MORE THAN 10%
11 GREATER THAN THE DWELLING'S ASSESSED VALUE, WHEN FULLY PHASED IN, IN THE
12 IMMEDIATELY PRECEDING 3-YEAR ASSESSMENT CYCLE.

13 (C) THE NOTICE SHALL INCLUDE:

14 (1) A COPY OF THE APPLICATION FOR THE TAX CREDIT UNDER §
15 9-105 OF THIS SUBTITLE; AND

16 (2) A SEPARATE INSERT THAT INCLUDES:

17 (I) THE FOLLOWING STATEMENT IN CONSPICUOUS TYPE:
18 "BECAUSE THE VALUE OF YOUR HOME HAS INCREASED, THE AMOUNT OF PROPERTY
19 TAXES YOU OWE WILL ALSO INCREASE. BUT THE AMOUNT OF YOUR TAX INCREASE
20 WILL BE SIGNIFICANTLY LESS IF YOU QUALIFY FOR THE HOMESTEAD PROPERTY
21 TAX CREDIT. YOU ARE STRONGLY ENCOURAGED TO APPLY FOR THE HOMESTEAD
22 PROPERTY TAX CREDIT."; AND

23 (II) ANY OTHER RELEVANT INFORMATION, AS DETERMINED BY
24 BALTIMORE CITY.

25 (D) BALTIMORE CITY SHALL PAY ALL COSTS TO CARRY OUT THIS SECTION.

26 (E) ON OR BEFORE NOVEMBER 1 EACH YEAR, THE DEPARTMENT SHALL
27 PROVIDE BALTIMORE CITY WITH A LIST OF THE HOMEOWNERS TO WHOM THE
28 NOTICE MUST BE MAILED ON OR BEFORE THE FOLLOWING JANUARY 1.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
30 1, 2022.