

HOUSE BILL 77

Q1, Q2
HB 309/22 – W&M

(PRE-FILED)

3lr0898

By: **Delegate R. Long**
Requested: November 18, 2022
Introduced and read first time: January 11, 2023
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Homestead Property Tax Credit Notice – Pilot Program**

3 FOR the purpose of requiring Baltimore County to work with the State Department of
4 Assessments and Taxation to identify certain properties in the county that are
5 eligible for a certain homestead property tax credit; requiring that the homeowner
6 of certain properties be provided a certain notice; and generally relating to
7 notification of the homestead property tax credit program.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 9–105(f)
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2022 Supplement)

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

15 **Article – Tax – Property**

16 9–105.

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

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

21 (i) identify homeowners who may be eligible but have failed to apply
22 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 the homeowner may be eligible for the property tax credit
4 under this section and how to apply for the credit.

5 (3) In addition to any other notice the Department provides under this
6 subsection, the Department shall mail a notice to each individual who acquires residential
7 real property and has not applied for the credit under this section within a reasonable
8 period of time after the individual:

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

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

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

14 (i) inform the individual that the individual may be eligible for the
15 property tax credit under this section;

16 (ii) contain information on how to apply for the credit; and

17 (iii) inform the individual that the individual may apply to the
18 Department to have the date of the deed accepted as the date of transfer of the property for
19 purposes of the credit as provided in subsection (d)(5) of this section.

20 (5) (i) The Department shall design a document concerning the credit
21 under this section that shall be presented to the buyer of residential property at the
22 settlement for the property by the person conducting the settlement.

23 (ii) The document under this paragraph shall include:

24 1. the following statement in conspicuous type: “If you plan
25 to live in this home as your principal residence, you may qualify for the homestead property
26 tax credit. The homestead property tax credit may significantly reduce the amount of
27 property taxes you owe.”;

28 2. instructions on how to apply for the credit online; and

29 3. a complete application for the credit and instructions on
30 how to submit the paper application to the Department.

31 (iii) The Department shall make the document under this paragraph
32 available on its website where it may be easily accessed by persons conducting settlements
33 for residential property.

1 (6) The Department shall ensure that the information it provides under
2 this subsection is accurate and up-to-date.

3 **(7) (I) IN BALTIMORE COUNTY, THE COUNTY SHALL WORK WITH**
4 **THE DEPARTMENT TO IDENTIFY EACH PROPERTY THAT:**

5 **1. IS BEING USED AS A RESIDENTIAL PROPERTY;**

6 **2. IS BEING RENTED BY THE OWNER OF THE PROPERTY;**

7 **AND**

8 **3. IS ELIGIBLE FOR BUT NOT RECEIVING THE PROPERTY**
9 **TAX CREDIT UNDER THIS SECTION.**

10 **(II) THE DEPARTMENT SHALL NOTIFY THE HOMEOWNER OF**
11 **EACH PROPERTY IDENTIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH THAT THE**
12 **PROPERTY MUST COMPLY WITH ANY STATE OR LOCAL BUILDING AND HOUSING**
13 **CODES AND THE RENTAL HOUSING REGISTRY.**

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 October 1, 2023. It shall remain effective for a period of 3 years and, at the end of September
16 30, 2026, this Act, with no further action required by the General Assembly, shall be
17 abrogated and of no further force and effect.