

Department of Legislative Services
Maryland General Assembly
2023 Session

FISCAL AND POLICY NOTE
First Reader

House Bill 77
Ways and Means

Baltimore County - Homestead Property Tax Credit Notice - Pilot Program

This bill requires Baltimore County to work with the State Department of Assessments and Taxation (SDAT) to identify each property that is (1) being used as a residential property; (2) being rented by the owner of the property; and (3) eligible for but not receiving the homestead property tax credit. SDAT must notify each homeowner that is identified that the property must comply with any State or local building and housing codes and the rental housing registry. **The bill takes effect October 1, 2023, and terminates September 30, 2026.**

Fiscal Summary

State Effect: None. The bill's notification requirements can be handled by SDAT with existing budgeted resources.

Local Effect: Baltimore County can handle the bill's requirements assuming a limited number of notifications.

Small Business Effect: None.

Analysis

Current Law: SDAT must notify homeowners of the possibility of receiving the homestead property tax credit.

Title 6, Subtitle 8, of the Environment Article was enacted to reduce the incidence of lead poisoning while maintaining affordable rental housing. Currently, compliance is mandatory for rental dwelling units built prior to 1978, regardless of renovation history.

Owners must register all rental dwelling units within 30 days of acquisition and must renew their registration by December 31 annually. Owners must also provide all tenants with two brochures regarding tenants' rights and protecting individuals from lead poisoning and a copy of the current inspection certification upon inception of the tenancy and every two years thereafter. Affected properties must also pass an inspection for lead contaminated dust, performed by a Maryland Department of the Environment accredited inspection contractor, prior to every change in occupancy. Finally, the owner of an affected property must comply with a modified risk reduction standard upon certain triggering events.

Additional Information

Prior Introductions: Similar legislation has been introduced within the last three years. See HB 309 of 2022 and HB 348 of 2021.

Designated Cross File: None.

Information Source(s): Baltimore County; State Department of Assessments and Taxation; Department of Legislative Services

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