

Chapter 610

(House Bill 1096)

AN ACT concerning

**Property Tax Credits – Notice Through Property Tax Bill**

FOR the purpose of requiring the ~~Mayor and City Council of Baltimore City or the governing body of a county to give notice of certain property tax credits for which a taxpayer may be eligible through the property tax bill;~~ collector for each county to include in the written materials sent with each property tax bill a website address or quick-response code for a county government webpage that lists each property tax credit that is available to taxpayers in the county and includes an explanation of how to apply for the tax credits; and generally relating to notice of property tax credits.

~~BY renumbering~~

~~Article – Tax – Property  
Section 9-101 and 9-401  
to be Section 9-101.1 and 9-401.1, respectively  
Annotated Code of Maryland  
(2019 Replacement Volume and 2025 Supplement)~~

BY adding to

Article – Tax – Property  
Section ~~9-101 and 9-401~~ 4-201.3  
Annotated Code of Maryland  
(2019 Replacement Volume and 2025 Supplement)

~~BY repealing and reenacting, with amendments,~~

~~Article – Tax – Property  
Section 9-201 and 9-301(d)  
Annotated Code of Maryland  
(2019 Replacement Volume and 2025 Supplement)~~

~~BY repealing and reenacting, without amendments,~~

~~Article – Tax – Property  
Section 9-301(a)  
Annotated Code of Maryland  
(2019 Replacement Volume and 2025 Supplement)~~

~~SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 9-101 and 9-401 of Article – Tax – Property of the Annotated Code of Maryland be renumbered to be Section(s) 9-101.1 and 9-401.1, respectively.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

~~Article Tax Property~~~~9-101.~~

~~(A) EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED, THE PROVISIONS OF THIS SECTION APPLY TO PROPERTY TAX CREDITS GRANTED UNDER THIS SUBTITLE.~~

~~(B) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, WHEN A PROPERTY TAX BILL IS SENT TO A TAXPAYER WHO MAY BE ELIGIBLE FOR A PROPERTY TAX CREDIT UNDER THIS SUBTITLE, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL WRITTEN NOTICE OF EACH PROPERTY TAX CREDIT UNDER THIS SUBTITLE FOR WHICH THE TAXPAYER MAY BE ELIGIBLE.~~

~~(C) IF A PERSON WHO IS NOT THE TAXPAYER IS THE RECIPIENT OF THE PROPERTY TAX BILL, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL THE NOTICE REQUIRED UNDER SUBSECTION (B) OF THIS SECTION TO THAT PERSON AND THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.~~

~~9-201.~~

~~(a) (1) In this [section] SUBSECTION, "property tax credit" means a property tax credit or exemption that is granted under § 9-205 or § 9-209 of this subtitle or Subtitle 3 of this title.~~

~~[(b)] (2) Annually on or before October 31, the Mayor and City Council of Baltimore City or each governing body that grants a property tax credit shall submit to the Department on the form that the Department provides the following information for the current taxable year:~~

~~[(1)] (I) the total value of all property tax credits granted;~~

~~[(2)] (II) an itemized list of all of the property tax credits granted for real property; and~~

~~[(3)] (III) an itemized list of the property tax credits granted for personal property.~~

~~[(c)] (3) The Mayor and City Council of Baltimore City or each governing body that grants a property tax credit shall:~~

~~[(1)] (I) in the same manner as the assessment roll, make available for public inspection bound copies of the form required by [subsection (b)] PARAGRAPH (2) of this [section] SUBSECTION; and~~

~~[(2)] (II) identify clearly on the tax roll the properties that are granted a property tax credit [under this section].~~

~~(B) (1) EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED, THE PROVISIONS OF THIS SUBSECTION APPLY TO PROPERTY TAX CREDITS GRANTED UNDER THIS SUBTITLE.~~

~~(2) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, WHEN A PROPERTY TAX BILL IS SENT TO A TAXPAYER WHO MAY BE ELIGIBLE FOR A COUNTY PROPERTY TAX CREDIT UNDER THIS SUBTITLE, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL WRITTEN NOTICE OF EACH COUNTY PROPERTY TAX CREDIT UNDER THIS SUBTITLE FOR WHICH THE TAXPAYER MAY BE ELIGIBLE.~~

~~(3) IF A PERSON WHO IS NOT THE TAXPAYER IS THE RECIPIENT OF THE PROPERTY TAX BILL, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL THE NOTICE REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION TO THAT PERSON AND THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.~~

~~9-301.~~

~~(a) Except as otherwise specifically provided, the provisions of this section apply to property tax credits granted under this subtitle.~~

~~(d) (1) When a PROPERTY tax bill is sent to a taxpayer who [is entitled to] MAY BE ELIGIBLE FOR a property tax credit under this subtitle, the Mayor and City Council of Baltimore City or the [appropriate] governing body OF A COUNTY shall [give] INCLUDE WITH THE PROPERTY TAX BILL WRITTEN notice of each property tax credit under this subtitle [that] FOR WHICH the taxpayer [is entitled to] MAY BE ELIGIBLE.~~

~~(2) IF A PERSON WHO IS NOT THE TAXPAYER IS THE RECIPIENT OF THE PROPERTY TAX BILL, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION TO THAT PERSON AND THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.~~

~~9-401.~~

~~(A) EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED, THE PROVISIONS OF THIS SECTION APPLY TO PROPERTY TAX CREDITS GRANTED UNDER THIS SUBTITLE.~~

~~(B) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, WHEN A PROPERTY TAX BILL IS SENT TO A TAXPAYER WHO MAY BE ELIGIBLE FOR A COUNTY PROPERTY TAX CREDIT UNDER THIS SUBTITLE, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL WRITTEN NOTICE OF EACH COUNTY PROPERTY TAX CREDIT UNDER THIS SUBTITLE FOR WHICH THE TAXPAYER MAY BE ELIGIBLE.~~

~~(C) IF A PERSON WHO IS NOT THE TAXPAYER IS THE RECIPIENT OF THE PROPERTY TAX BILL, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY SHALL INCLUDE WITH THE PROPERTY TAX BILL THE NOTICE REQUIRED UNDER SUBSECTION (B) OF THIS SECTION TO THAT PERSON AND THAT PERSON SHALL NOTIFY THE TAXPAYER IN WRITING.~~

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

Article – Tax – Property

4-201.3.

THE COLLECTOR FOR EACH COUNTY SHALL INCLUDE IN THE WRITTEN MATERIALS SENT WITH EACH PROPERTY TAX BILL A WEBSITE ADDRESS OR A QUICK-RESPONSE (QR) CODE FOR A COUNTY GOVERNMENT WEBPAGE THAT:

(1) LISTS EACH PROPERTY TAX CREDIT UNDER TITLE 9 OF THIS ARTICLE THAT IS AVAILABLE TO TAXPAYERS IN THE COUNTY; AND

(2) INCLUDES A BRIEF EXPLANATION OF HOW TO APPLY FOR THE TAX CREDITS.

SECTION ~~2~~ 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2026.

Approved by the Governor, May 26, 2026.