

# HOUSE BILL 579

Q2

6lr2031

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By: **Delegate R. Long**

Introduced and read first time: January 28, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax – Partial Exemption and Credits for Seniors**

3 FOR the purpose of partially exempting from the State property tax certain real property  
4 in Baltimore County if the homeowner is at least a certain age and qualifies to  
5 receive the homestead property tax credit; altering the calculation of the homestead  
6 property tax credit percentage for a homeowner in Baltimore County who is at least  
7 a certain age; requiring the governing body of Baltimore County to grant a credit  
8 against the county property tax imposed on certain real property if the homeowner  
9 is at least a certain age and qualifies for the homestead property tax credit; and  
10 generally relating to property taxes in Baltimore County.

11 BY adding to  
12 Article – Tax – Property  
13 Section 7–309 and 9–305(j)  
14 Annotated Code of Maryland  
15 (2019 Replacement Volume and 2025 Supplement)

16 BY repealing and reenacting, without amendments,  
17 Article – Tax – Property  
18 Section 9–105(b) and (d)(6)(i)  
19 Annotated Code of Maryland  
20 (2019 Replacement Volume and 2025 Supplement)

21 BY repealing and reenacting, with amendments,  
22 Article – Tax – Property  
23 Section 9–105(d)(6)(ii) and (e)  
24 Annotated Code of Maryland  
25 (2019 Replacement Volume and 2025 Supplement)

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



**Article – Tax – Property****7–309.**

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

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

**(3) “HOMEOWNER” HAS THE MEANING STATED IN § 9–105 OF THIS ARTICLE.**

**(B) THE FIRST \$50,000 OF THE ASSESSMENT OF A DWELLING IN BALTIMORE COUNTY IS NOT SUBJECT TO STATE PROPERTY TAX IF THE HOMEOWNER:**

**(1) IS AT LEAST 65 YEARS OLD; AND**

**(2) QUALIFIES TO RECEIVE THE CREDIT UNDER § 9–105 OF THIS ARTICLE.**

**9–105.**

**(b) (1) If there is an increase in property assessment as calculated under this section, the State and the governing body of each county and of each municipal corporation shall grant a property tax credit under this section against the State, county, and municipal corporation property tax imposed on real property by the State, county, or municipal corporation.**

**(2) A property tax credit granted under this section shall be applicable to any State, county, or municipal corporation property tax and any property tax imposed for a bicounty commission.**

**(d) (6) (i) Except as provided under paragraph (7) of this subsection, to qualify for the credit under this section, a homeowner shall submit an application for the credit to the Department as provided in this paragraph.**

**(ii) The application shall:**

**1. be made on the form that:**

**A. the Department provides; AND**

1                                   **B.     INCLUDES A CHECKBOX BY WHICH A HOMEOWNER**  
2 **SHALL INDICATE WHETHER THE HOMEOWNER IS AT LEAST 65 YEARS OLD;**

3                                   2.     provide the information required by the form;

4                                   3.     include a statement by the homeowner under oath that the  
5 facts stated in the application are true, correct, and complete; and

6                                   4.     except as provided in subparagraph (iii) of this paragraph,  
7 be filed on or before the May 1 preceding the first taxable year for which the property tax  
8 credit under this section is to be allowed.

9                   (e)    (1)    For each taxable year, the property tax credit under this section is  
10 calculated by:

11                               (i)    multiplying the prior year's taxable assessment by the  
12 homestead credit percentage as provided under paragraph (2) **OR (6)** of this subsection;

13                               (ii)   subtracting that amount from the current year's assessment; and

14                               (iii) if the difference is a positive number, multiplying the difference  
15 by the applicable property tax rate for the current year.

16                               (2)   **[For] EXCEPT AS PROVIDED IN PARAGRAPH (6) OF THIS**  
17 **SUBSECTION, FOR** each taxable year, the homestead credit percentage under paragraph  
18 (1)(i) of this subsection is:

19                               (i)    for the State property tax and for any property tax imposed for a  
20 bicounty commission, 110%;

21                               (ii)   for the county property tax:

22                                       1.     the homestead credit percentage established by the county  
23 under paragraph (3) of this subsection; or

24                                       2.     if the county has not set a percentage for the taxable year  
25 under paragraph (3) of this subsection or has not notified the Department as required under  
26 paragraph **[(6)] (7)** of this subsection, the homestead credit percentage in effect for the  
27 county for the preceding taxable year; and

28                               (iii)   for the municipal corporation property tax:

29                                       1.     the homestead credit percentage established by the  
30 municipal corporation under paragraph (4) of this subsection; or

2. if the municipal corporation has not set a percentage under paragraph (4) of this subsection or has not notified the Department as required under paragraph [(7)] (8) of this subsection, the homestead credit percentage for the taxable year for the county in which the property is located.

(3) Subject to paragraph (5) of this subsection, the Mayor and City Council of Baltimore City and the governing body of a county on or before March 15 of any year shall set, by law, the homestead credit percentage for the taxable year beginning the following July 1.

(4) Subject to paragraph (5) of this subsection, on or before March 25 of any year, the governing body of a municipal corporation may set or alter, by law, a homestead credit percentage for the taxable year beginning the following July 1 and any subsequent taxable year.

(5) The homestead credit percentage for any county or municipal corporation property tax:

(i) may not be less than 100% or exceed 110% for any taxable year; and

(ii) shall be expressed in increments of 1 percentage point.

**(6) FOR A HOMEOWNER IN BALTIMORE COUNTY WHO IS AT LEAST 65 YEARS OLD, THE HOMESTEAD CREDIT PERCENTAGE UNDER PARAGRAPH (1)(I) OF THIS SUBSECTION FOR THE STATE, COUNTY, AND MUNICIPAL CORPORATION PROPERTY TAX IS 100%.**

**(7)** The Mayor and City Council of Baltimore City and the governing body of a county shall notify the Department of any action taken under paragraph (3) of this subsection on or before March 15 preceding the taxable year for which the action is taken.

[(7)] (8) A municipal corporation shall notify the Department of any action taken under paragraph (4) of this subsection on or before March 25 preceding the taxable year for which the action is taken.

9–305.

**(J) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.**

**(II) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS TITLE.**

**(III) “HOMEOWNER” HAS THE MEANING STATED IN § 9–105 OF THIS TITLE.**

1                   **(2) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL GRANT A**  
2 **PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY**  
3 **TAX IMPOSED ON A DWELLING IF THE HOMEOWNER:**

4                   **(I) IS AT LEAST 65 YEARS OLD; AND**

5                   **(II) QUALIFIES TO RECEIVE THE CREDIT UNDER § 9–105 OF THIS**  
6 **TITLE.**

7                   **(3) FOR EACH TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION**  
8 **EQUALS THE TAX ON THE FIRST \$50,000 OF THE ASSESSMENT OF THE DWELLING.**

9                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
10 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.