

# 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

2 7-309.

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

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

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

12 (2) QUALIFIES TO RECEIVE THE CREDIT UNDER § 9-105 OF THIS  
13 ARTICLE.

14 9-105.

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

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

26 (ii) The application shall:

1. be made on the form that:

A. the Department provides; AND

3 2. provide the information required by the form;

(i) multiplying the prior year's taxable assessment by the 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

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 bicoounty commission, 110%;

21 (ii) for the county property tax:

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

28 (iii) for the municipal corporation property tax:

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

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

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

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

28 9-305

29 (J) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE  
30 MEANINGS INDICATED

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

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.