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Chair  
Ways and Means Committee



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THE MARYLAND HOUSE OF DELEGATES  
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**HB 1076: Homestead Property Tax Credit – Date of Transfer of Dwelling**  
**February 27, 2020**

Members of the Ways & Means Committee, I urge that you give favorable consideration to my bill, **HB 1076** that would ensure that everyone who deserves the Homestead Property Tax Credit actually receives it. Ultimately, this bill is requiring the State Department of Assessment and Taxation (SDAT) to accept the date of the deed, and not the date that a deed is recorded, as the proper date to calculate when a homeowner has owned and lived in their dwelling. This bill is designed for those homeowners who purchase their home in the last few weeks of June each year.

The bill requires SDAT to enhance their communications with new homeowners, by letting them know that they should use their date of deed for the purposes of the homestead property tax credit. Further, this bill makes it clear that these impacted homeowners have a longer timeframe to appeal if they do not receive the credit the following year.

As many of you know, the Homestead Tax Credit was created to help homeowners when there is a large increase in their property value from any one year to the next year. And to qualify for the credit, a homeowner must actually reside in the dwelling by July 1 of the taxable year, for that property tax credit to be allowed.

This is a simple fix to give the Homestead Tax Credit to all homeowners who it was designed to help. Thank you for your consideration of HB 1076.