

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2022, Legislative Day No. 9

Bill No. 28-22

Mr. Julian E. Jones, Jr., Chair
By Request of County Executive

By the County Council, April 18, 2022

A BILL
ENTITLED

AN ACT concerning

Special Assessments Tax Credit

FOR the purpose of making amendments to the Metropolitan District laws and the Tax Credit laws; providing for a special assessment tax credit for certain eligible homeowners; and generally relating to amending the Metropolitan District laws and the Tax Credit lawss.

BY adding

Section 11-2-112
Article 11 – Taxation
Title 2 – Ad Valorem Taxes
Subtitle 1 – In General
Baltimore County Code, 2015

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter stricken from existing law.
~~Strike out~~ indicates matter stricken from bill.
Underlining indicates amendments to bill.

BY repealing and re-enacting, with amendments

Section 20-3-212
Article 20 – Metropolitan District
Title 3 – Charges and Assessments
Subtitle 2 – Authorized Charges and Assessments
Baltimore County Code, 2015

SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

ARTICLE 11 – TAXATION

Title 2 – Ad Valorem Taxes

Subtitle 1 – In General

§ 11-2-112. SPECIAL ASSESSMENT TAX CREDIT.

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

(1) THE FOLLOWING WORDS HAVE THE MEANINGS DEFINED IN § 9-
104 OF THE TAX-PROPERTY ARTICLE OF THE MARYLAND CODE:

(I) COMBINED INCOME;

(II) NET WORTH;

(III) DWELLING; AND

(IV) HOMEOWNER.

1 (2) “HOMEOWNERS' PROPERTY TAX CREDIT PROGRAM” MEANS THE
2 PROGRAM ESTABLISHED UNDER § 9-104 OF THE TAX-PROPERTY ARTICLE OF THE
3 MARYLAND CODE.

4 (3) “SPECIAL ASSESSMENT” MEANS CHARGES LEVIED PURSUANT TO
5 §20-2-107, §20-2-108, §20-3-201, OR §20-3-218 OF THE BALTIMORE COUNTY CODE.

6 (B) THERE IS A SPECIAL ASSESSMENT TAX CREDIT PROGRAM FOR
7 CERTAIN DWELLINGS IN THE COUNTY.

8 (C) A SPECIAL ASSESSMENT TAX CREDIT UNDER THIS SECTION MAY BE
9 GRANTED TO A HOMEOWNER WHO MEETS THE CRITERIA SET FORTH IN THE
10 HOMEOWNERS' PROPERTY TAX CREDIT.

11 (D) THE SPECIAL ASSESSMENT TAX CREDIT UNDER THIS SECTION SHALL
12 FOLLOW THE CALCULATIONS OF THE HOMEOWNERS' PROPERTY TAX CREDIT
13 PROGRAM, AS THE SAME MAY BE AMENDED FROM TIME TO TIME, OR SUCH
14 OTHER CALCULATION AS MAY OTHERWISE BE DETERMINED BY THE COUNTY
15 ADMINISTRATIVE OFFICER.

16
17 ARTICLE 20 – METROPOLITAN DISTRICT

18 Title 3 – Charges and Assessments

19 Subtitle 2 – Authorized Charges and Assessments

20
21 § 20-3-212. Deferral of Charges.

22 (a) A homeowner, upon whose dwelling charges are levied under § 20-2-107, § 20-2-
23 108, § 20-3-201, or § 20-3-218 of this article and who has been determined to be eligible for a

1 tax credit by reason of income under the provisions of the Ann. Code of Md., Tax-Property
2 article, § 9-101, as amended, and:

3 (1) Who has reached the age of sixty (60) years prior to July 1 of the year for
4 which the deferral is sought; or

5 (2) Who has been determined to be permanently and totally disabled by the
6 county health officer or who receives benefits as a result of a finding of permanent and total
7 disability under the Social Security Act or under the Railroad Retirement Act, shall be eligible to
8 have the annual payments of those charges deferred during such period or periods when the
9 homeowner, upon application therefor, qualifies for such deferral. Such deferral shall be
10 terminated on the earlier to occur, when the homeowner dies, sells, or alienates the dwelling
11 which is subject to the deferral. The deferral shall be allowed to the unmarried, surviving spouse
12 of the homeowner, provided that the surviving spouse meets all the qualifications, except age, to
13 receive the deferral. When the deferral is terminated because the homeowner dies, sells or
14 alienates the dwelling which is subject to the deferral, the total deferred charges levied under §
15 20-2-107, § 20-2-108, § 20-3-201, or § 20-3-218 of this article, with interest calculated upon the
16 cumulative annual payments for the period of the deferment, shall become due immediately and
17 shall constitute a lien subject to the provisions of § 20-3-209 of this subtitle, with the annual
18 assessment for subsequent years to be resumed.

19 (B) A HOMEOWNER, UPON WHOSE DWELLING CHARGES ARE LEVIED
20 UNDER §20-2-107, §20-2-108, §20-3-201, or §20-3-218 OF THIS ARTICLE AND WHO HAS
21 BEEN DETERMINED TO BE ELIGIBLE FOR A TAX CREDIT BY REASON OF INCOME
22 UNDER THE PROVISIONS OF THE ANN. CODE OF MD., TAX-PROPERTY ARTICLE, §

1 9-104, AS AMENDED, SHALL BE ELIGIBLE FOR A SPECIAL ASSESSMENT TAX-
2 CREDIT PURSUANT TO § 11-2-112 OF THE CODE.

3 [(b)] (C) As used in this section, the following words shall have the meanings herein
4 specified:

5 (1) “Dwelling” means the dwelling house of one (1) or more homeowners and the
6 lot or curtilage where the same is erected which is used as the principal residence of such
7 homeowner or homeowners. No dwelling shall be deemed a principal residence which is not
8 actually occupied or expected to be actually occupied by such homeowner or homeowners for
9 more than six (6) months of any consecutive twelve-month period, including the date of
10 application for deferral. A homeowner or homeowners may claim a deferral on only one (1)
11 such dwelling. The administrative units or official administering the program may qualify a
12 homeowner otherwise eligible for the deferral, if he does not actually reside in the dwelling the
13 required time period for reason of illness or need of special care.

14 (2) “Homeowner” means every person who actually resides in a dwelling in
15 which such person has a legal interest, including any life estate, whether as sole owner, joint
16 tenant, tenant in common, or tenant by the entireties.

17 (3) “Interest” means the interest rate established at the sale of metropolitan
18 district bonds immediately preceding the date that the interest payment is required by this
19 section.

20 [(c)] (D) All applications for the deferral of annual payment OR TAX CREDIT herein
21 shall be filed annually before September 1 or such later date as may be specified by the Director
22 of Budget and Finance of the taxable year in which the deferral is sought with the Director of
23 Budget and Finance or his designated agent only on forms periodically prepared and furnished

1 by him upon request. No application shall be received and accepted which is submitted to the
2 supervisor on any form other than the one prepared by the Director.

3 [(d)] (E) It shall be the duty of the Director of Budget and Finance or designee to
4 approve or disapprove the application, and he shall notify those applicants disapproved in writing
5 of his ruling. Such notice shall be deemed to be sufficient if mailed to the applicant at the
6 address set forth in the application.

7 [(e)] (F) If a previously eligible homeowner becomes ineligible in any year for the
8 deferral OR TAX CREDIT specified above, he shall be required to pay only the annual payment
9 ordinarily assessed under this section for that year in which he is determined to be ineligible. If
10 the homeowner thereafter becomes eligible and applies for the deferral OR TAX CREDIT in
11 another year, the deferral OR TAX CREDIT shall be reinstated.

12 [(f)] (G) A homeowner who has become ineligible for the deferral specified above or
13 who remains eligible but so desires may liquidate the deferred annual payments, with interest
14 thereon, at any time.

15
16 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by
17 the affirmative vote of five members of the County Council, shall take effect on July 1, 2022,
18 and shall be applicable only to those properties that receive a final notice of special assessment
19 on or after the date of enactment.



LEGISLATION DETAIL

LEGISLATION

DISPOSITION

ENACTED

EFFECTIVE

AMENDMENTS

ROLL CALL - LEGISLATION

MOTION		SECOND
AYE	NAY	
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Quirk
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Patoka
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Kach
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Jones
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Marks
<input type="checkbox"/>	<input type="checkbox"/>	Councilwoman Bevins
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Crandell

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