

HOUSE BILL 348

Q1, Q2

11r0862

(PRE-FILED)

By: **Delegate Long**

Requested: October 6, 2020

Introduced and read first time: January 13, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Homestead Property Tax Credit Notice – Pilot Program**

3 FOR the purpose of requiring Baltimore County to work with the State Department of
4 Assessments and Taxation to identify certain properties in a certain legislative
5 district in Baltimore County that are eligible for a certain homestead property tax
6 credit; requiring that the homeowner of certain properties be provided a certain
7 notice; providing for the termination of this Act; and generally relating to notification
8 of the homestead property tax credit program.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–105(f)
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2020 Supplement)

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

16 **Article – Tax – Property**

17 9–105.

18 (f) (1) The Department shall give notice of the possible property tax credit
19 under this section.

20 (2) In addition to any other notice the Department provides under this
21 subsection, the Department shall:

22 (i) identify homeowners who may be eligible but have failed to apply
23 for the property tax credit under this section; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) include a separate insert with each assessment notice sent under
2 § 8–401 of this article to each homeowner identified under item (i) of this paragraph that
3 informs the homeowner that the homeowner may be eligible for the property tax credit
4 under this section and how to apply for the credit.

5 (3) In addition to any other notice the Department provides under this
6 subsection, the Department shall mail a notice to each individual who acquires residential
7 real property within a reasonable period of time after the individual:

8 (i) acquires the property by recorded deed; and

9 (ii) indicates that the property will be the individual's principal
10 residence on the corresponding land instrument intake sheet described under § 3–104 of
11 the Real Property Article.

12 (4) The notice required under paragraph (3) of this subsection shall:

13 (i) inform the individual that the individual may be eligible for the
14 property tax credit under this section;

15 (ii) contain information on how to apply for the credit; and

16 (iii) inform the individual that the individual may apply to the
17 Department to have the date of the deed accepted as the date of transfer of the property for
18 purposes of the credit as provided in subsection (d)(5) of this section.

19 (5) The Department shall ensure that the information it provides under
20 this subsection is accurate and up-to-date.

21 **(6) (I) IN BALTIMORE COUNTY, THE COUNTY SHALL WORK WITH**
22 **THE DEPARTMENT TO IDENTIFY EACH PROPERTY IN THE SIXTH LEGISLATIVE**
23 **DISTRICT THAT:**

24 **1. IS BEING USED AS A RESIDENTIAL PROPERTY;**

25 **2. IS BEING RENTED BY THE OWNER OF THE PROPERTY;**

26 **AND**

27 **3. IS ELIGIBLE FOR BUT NOT RECEIVING THE PROPERTY**
28 **TAX CREDIT UNDER THIS SECTION.**

29 **(II) THE HOMEOWNER OF EACH PROPERTY IDENTIFIED IN**
30 **SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL BE NOTIFIED THAT THE PROPERTY**
31 **MUST COMPLY WITH ANY STATE OR LOCAL BUILDING AND HOUSING CODES AND THE**
32 **RENTAL HOUSING REGISTRY.**

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 October 1, 2021. It shall remain effective for a period of 3 years and, at the end of September
3 30, 2024, this Act, with no further action required by the General Assembly, shall be
4 abrogated and of no further force and effect.