

# HOUSE BILL 505

Q2

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By: ~~Delegates Metzgar, Grammer, and P. Young~~ P. Young, and Brooks

Introduced and read first time: January 24, 2020

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 10, 2020

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Baltimore County – Property Tax – Credit for Seniors to Offset Property Tax**  
3 **Rate Increase**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant, by law,  
5 a certain property tax credit against the county property tax imposed on a dwelling  
6 owned by an individual who ~~is at least a~~ meets certain age, income, and residency  
7 requirements; requiring the credit to equal a certain percentage of any increase in  
8 the property tax imposed on the dwelling attributable to a certain property tax rate;  
9 authorizing the governing body of Baltimore County to provide, by law, for certain  
10 matters relating to the credit; defining a certain term; providing for the application  
11 of this Act; and generally relating to a property tax credit for senior citizen  
12 homeowners in Baltimore County.

13 BY adding to  
14 Article – Tax – Property  
15 Section 9–305(g)  
16 Annotated Code of Maryland  
17 (2019 Replacement Volume)

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

20 **Article – Tax – Property**

21 9–305.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



(G) (1) IN THIS SUBSECTION, “DWELLING” HAS THE MEANING STATED IN § 9-105 OF THIS TITLE.

(2) (I) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY AN INDIVIDUAL:

1. WHO HAS RESIDED IN THE DWELLING FOR AT LEAST 30 CONSECUTIVE YEARS;

2. WHOSE COMBINED INCOME, AS DEFINED IN § 9-104 OF THIS TITLE, DOES NOT EXCEED \$60,000; AND

3. WHO IS AT LEAST 65 YEARS OLD.

(II) THE AMOUNT OF THE TAX CREDIT GRANTED UNDER THIS SUBSECTION SHALL EQUAL 100% OF ANY INCREASE IN THE PROPERTY TAX IMPOSED ON THE DWELLING THAT IS ATTRIBUTABLE TO A COUNTY PROPERTY TAX RATE THAT EXCEEDS \$1.10 FOR EACH \$100 OF ASSESSMENT.

(3) THE GOVERNING BODY OF BALTIMORE COUNTY MAY ESTABLISH, BY LAW:

(I) THE DURATION OF THE TAX CREDIT;

(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX CREDIT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.