

HOUSE BILL 110

Q1, Q2

0lr0639

By: **Delegate Long**

Introduced and read first time: January 13, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Homestead Property Tax Credit Notice – Lead Registry and**
3 **Code Compliance – Pilot Program**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to
5 include, with certain notifications of the homestead property tax credit in Baltimore
6 County, information regarding the homeowner's obligation, under certain
7 circumstances, to register certain property with the Maryland Department of the
8 Environment and comply with certain building and housing codes; providing for the
9 termination of this Act; and generally relating to notification of the homestead
10 property tax credit program.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–105(f)
14 Annotated Code of Maryland
15 (2019 Replacement Volume)

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

18 **Article – Tax – Property**

19 9–105.

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

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

24 (i) identify homeowners who may be eligible but have failed to apply

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



for the property tax credit under this section; and

(ii) include a separate insert with each assessment notice sent under § 8–401 of this article to each homeowner identified under item (i) of this paragraph that informs the homeowner that:

1. the homeowner may be eligible for the property tax credit under this section and how to apply for the credit; AND

2. IF THE PROPERTY IS USED AS RESIDENTIAL RENTAL PROPERTY IN THE SIXTH LEGISLATIVE DISTRICT OF BALTIMORE COUNTY:

A. THE HOMEOWNER MUST REGISTER ANY PROPERTY CONSTRUCTED BEFORE 1978 WITH THE MARYLAND DEPARTMENT OF THE ENVIRONMENT AS REQUIRED UNDER § 6–811 OF THE ENVIRONMENT ARTICLE; AND

B. THE PROPERTY MUST COMPLY WITH ANY STATE OR LOCAL BUILDING AND HOUSING CODES.

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

(i) acquires the property by recorded deed; and

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

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

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

(ii) contain information on how to apply for the credit.

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2020. It shall remain effective for a period of 3 years and, at the end of September 30, 2023, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.