

# HOUSE BILL 114

Q2  
HB 337/16 – W&M

7lr0536

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By: **Delegate Long**

Introduced and read first time: January 16, 2017

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Revitalization Districts**

3 FOR the purpose of authorizing the governing body of Baltimore County to grant, by law,  
4 a property tax credit against the county property tax imposed on a dwelling that is  
5 located in a revitalization district and is owned by a homeowner who, on or after a  
6 certain date, made certain substantial improvements to the dwelling that cause the  
7 dwelling to be reassessed at a higher value; requiring the credit to equal the amount  
8 of the county property tax attributable to the improvements made to the property  
9 multiplied by a certain percentage; providing that if ownership of a dwelling is  
10 transferred the grantee is eligible to claim the property tax credit in the same  
11 manner as the grantor; requiring the governing body of Baltimore County to define  
12 revitalization districts for purposes of the tax credit; authorizing the governing body  
13 of Baltimore County to provide for certain matters relating to the tax credit;  
14 providing for the application of this Act; defining certain terms; and generally  
15 relating to a property tax credit in Baltimore County for dwellings located in  
16 revitalization districts that have undergone substantial improvements.

17 BY adding to  
18 Article – Tax – Property  
19 Section 9–305(f)  
20 Annotated Code of Maryland  
21 (2012 Replacement Volume and 2016 Supplement)

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

24 **Article – Tax – Property**

25 9–305.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(F) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS TITLE.

(III) "HOMEOWNER" HAS THE MEANING STATED IN § 9-105 OF THIS TITLE.

(2) 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:

(I) LOCATED IN A REVITALIZATION DISTRICT;

(II) OWNED BY A HOMEOWNER WHO, ON OR AFTER JUNE 1, 2017, MADE SUBSTANTIAL IMPROVEMENTS TO THE DWELLING IN COMPLIANCE WITH THE CODE AND LAWS APPLIED TO DWELLINGS; AND

(III) REASSESSED AT A HIGHER VALUE.

(3) THE TAX CREDIT UNDER THIS SUBSECTION SHALL EQUAL THE AMOUNT OF COUNTY PROPERTY TAX IMPOSED ON THE INCREASED VALUE OF THE DWELLING SINCE THE LAST REASSESSMENT THAT IS ATTRIBUTABLE TO THE IMPROVEMENTS MADE TO THE PROPERTY, MULTIPLIED BY:

(I) 100% FOR THE FIRST TAXABLE YEAR FOLLOWING THE FIRST REASSESSMENT AFTER THE IMPROVEMENTS ARE MADE;

(II) 80% FOR THE SECOND TAXABLE YEAR FOLLOWING THE FIRST REASSESSMENT AFTER THE IMPROVEMENTS ARE MADE;

(III) 60% FOR THE THIRD TAXABLE YEAR FOLLOWING THE FIRST REASSESSMENT AFTER THE IMPROVEMENTS ARE MADE;

(IV) 40% FOR THE FOURTH TAXABLE YEAR FOLLOWING THE FIRST REASSESSMENT AFTER THE IMPROVEMENTS ARE MADE;

(V) 20% FOR THE FIFTH TAXABLE YEAR FOLLOWING THE FIRST REASSESSMENT AFTER THE IMPROVEMENTS ARE MADE; AND

(VI) 0% FOR EACH TAXABLE YEAR THEREAFTER.

1           **(4) IF OWNERSHIP OF A DWELLING THAT IS ELIGIBLE FOR A TAX**  
2 **CREDIT UNDER THIS SUBSECTION IS TRANSFERRED, THE GRANTEE IS ELIGIBLE FOR**  
3 **THE BALANCE OF THE PROPERTY TAX CREDIT UNDER THIS SUBSECTION IN THE**  
4 **SAME MANNER AND UNDER THE SAME CONDITIONS AS THE GRANTOR OF THE**  
5 **PROPERTY.**

6           **(5) THE GOVERNING BODY OF BALTIMORE COUNTY SHALL DEFINE,**  
7 **BY LAW, REVITALIZATION DISTRICTS FOR PURPOSES OF THE TAX CREDIT UNDER**  
8 **THIS SUBSECTION.**

9           **(6) THE GOVERNING BODY OF BALTIMORE COUNTY MAY PROVIDE, BY**  
10 **LAW, FOR:**

11               **(I) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT**  
12 **UNDER THIS SUBSECTION;**

13               **(II) REGULATIONS AND PROCEDURES FOR THE APPLICATION**  
14 **AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

15               **(III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**  
16 **CREDIT.**

17           **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**  
18 **1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.**