

Chapter 709

(Senate Bill 599)

AN ACT concerning

Baltimore County – Property Tax – Credit for Individuals at Least 70 Years Old

FOR the purpose of requiring the governing body of Baltimore County to grant a property tax credit against the county property tax imposed on a certain dwelling owned by a certain homeowner who is at least a certain age under certain circumstances; providing for the calculation of, eligibility for, and application of the credit; authorizing a homeowner to elect not to receive the credit; providing that a homeowner who elects not to receive the credit may receive certain other credits for which the homeowner is eligible; providing that the State Department of Assessments and Taxation is responsible for certain administrative duties with respect to the credit; prohibiting the Department and the county from requiring a homeowner to file a separate application in order to receive the credit; requiring the county to reimburse the Department for certain costs; authorizing the county to provide, by law, for certain regulations and procedures; defining certain terms; providing for the application of this Act; and generally relating to a tax credit against the county property tax imposed on real property in Baltimore County.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–245(a)

Annotated Code of Maryland

(2012 Replacement Volume and 2017 Supplement)

BY adding to

Article – Tax – Property

Section 9–305(f)

Annotated Code of Maryland

(2012 Replacement Volume and 2017 Supplement)

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

Article – Tax – Property

9–245.

(a) [The] **EXCEPT AS PROVIDED IN § 9–305 OF THIS TITLE, THE** Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may grant, by law, a tax credit against the county or municipal corporation property tax imposed on real property that is owned by and used as the principal residence of an individual who is at least 65 years old and of limited income.

9-305.

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

(II) “COMBINED INCOME” HAS THE MEANING STATED IN § 9-104 OF THIS TITLE.

(III) “DWELLING” HAS THE MEANING STATED IN § 9-104 OF THIS TITLE.

(IV) “HOMEOWNER” HAS THE MEANING STATED IN § 9-104 OF THIS TITLE.

(2) SUBJECT TO PARAGRAPH (4) OF THIS SUBSECTION, THE GOVERNING BODY OF BALTIMORE COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY A HOMEOWNER WHO:

(I) IS AT LEAST 70 YEARS OLD; AND

(II) QUALIFIES TO RECEIVE EITHER THE CREDIT ALLOWED UNDER § 9-104 OF THIS TITLE OR THE LOCAL SUPPLEMENT UNDER § 11-2-111 OF THE BALTIMORE COUNTY CODE.

(3) FOR EACH TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION EQUALS 50% OF THE SUM OF THE AMOUNTS AWARDED UNDER § 9-104 OF THIS TITLE AND § 11-2-111 OF THE BALTIMORE COUNTY CODE.

(4) A HOMEOWNER SHALL BE ELIGIBLE FOR THE CREDIT UNDER THIS SUBSECTION IF:

(I) THE HOMEOWNER, IN THE HOMEOWNER’S APPLICATION FOR THE CREDIT ALLOWED UNDER § 9-104 OF THIS TITLE OR THE LOCAL SUPPLEMENT UNDER § 11-2-111 OF THE BALTIMORE COUNTY CODE, DEMONSTRATES THAT AT LEAST ONE INDIVIDUAL WHO OWNS AND RESIDES IN THE DWELLING IS AT LEAST 70 YEARS OLD;

(II) THE HOMEOWNER HAS RESIDED IN THE DWELLING FOR THE PRECEDING 10 YEARS; ~~AND~~

(III) THE COMBINED INCOME OF THE HOMEOWNER DOES NOT EXCEED 150% OF THE FEDERAL POVERTY LEVEL; AND

(IV) WITH THE EXCEPTION OF §§ 9-104 AND 9-105 OF THIS TITLE AND § 11-2-111 OF THE BALTIMORE COUNTY CODE, THE HOMEOWNER DOES NOT RECEIVE ANY OTHER PROPERTY TAX CREDIT PROVIDED BY BALTIMORE COUNTY.

(5) (I) ~~THE~~ EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE CREDIT ALLOWED UNDER THIS SUBSECTION SHALL BE APPLIED AUTOMATICALLY EACH YEAR TO THE PROPERTY TAX DUE FROM AN ELIGIBLE HOMEOWNER.

(II) A HOMEOWNER MAY ELECT NOT TO RECEIVE THE CREDIT UNDER THIS SUBSECTION.

(III) IF, IN ACCORDANCE WITH SUBPARAGRAPH (II) OF THIS PARAGRAPH, A HOMEOWNER ELECTS NOT TO RECEIVE THE CREDIT UNDER THIS SUBSECTION, THE HOMEOWNER MAY RECEIVE ANY OTHER PROPERTY TAX CREDIT PROVIDED BY BALTIMORE COUNTY FOR WHICH THE HOMEOWNER IS ELIGIBLE.

(6) (I) THE DEPARTMENT IS RESPONSIBLE FOR ADMINISTRATIVE DUTIES THAT RELATE TO THE APPLICATION AND DETERMINATION OF ELIGIBILITY FOR A PROPERTY TAX CREDIT UNDER THIS SUBSECTION.

(II) NEITHER THE DEPARTMENT NOR THE COUNTY MAY REQUIRE A HOMEOWNER TO FILE A SEPARATE APPLICATION IN ORDER TO RECEIVE THE CREDIT UNDER THIS SUBSECTION.

(III) THE COUNTY:

1. SHALL REIMBURSE THE DEPARTMENT FOR THE REASONABLE COST OF ADMINISTERING THE TAX CREDIT UNDER THIS SUBSECTION; AND

2. MAY PROVIDE, BY LAW, FOR REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT UNDER THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.

Approved by the Governor, May 15, 2018.