

Chapter 297

(House Bill 305)

AN ACT concerning

**Homestead Property Tax Credit Program – Eligibility Awareness**

FOR the purpose of ~~requiring the State Department of Assessments and Taxation, on or before a certain date, to identify certain homeowners who may be eligible for but have failed to apply for a certain homestead property tax credit; requiring the Department to contact each homeowner identified under this Act by mail for certain purposes;~~ requiring the State Department of Assessments and Taxation to identify certain homeowners who may be eligible but have failed to apply for the homestead property tax credit; requiring the Department to include a separate insert with a certain assessment notice sent to each homeowner identified under this Act that includes certain information about the homestead property tax credit; and generally relating to the homestead property tax credit program.

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 9–105(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**

9–105.

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

~~(2) IN ADDITION TO THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION, ON OR BEFORE FEBRUARY 1, 2019, AND AT LEAST EVERY 3 YEARS THEREAFTER, THE DEPARTMENT SHALL:~~

~~(i) IDENTIFY HOMEOWNERS WHO MAY BE ELIGIBLE FOR BUT HAVE FAILED TO APPLY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND~~

~~(ii) CONTACT EACH HOMEOWNER IDENTIFIED UNDER ITEM (i) OF THIS PARAGRAPH BY MAIL TO INFORM THE HOMEOWNER THAT THE HOMEOWNER MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION AND HOW TO APPLY FOR THE CREDIT.~~

**(2) IN ADDITION TO ANY OTHER NOTICE THE DEPARTMENT PROVIDES UNDER THIS SUBSECTION, THE DEPARTMENT SHALL:**

**(I) IDENTIFY HOMEOWNERS WHO MAY BE ELIGIBLE BUT HAVE FAILED TO APPLY 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 THE HOMEOWNER MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION AND HOW TO APPLY FOR THE CREDIT.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2018.

**Approved by the Governor, April 24, 2018.**