

SENATE BILL 599

Q2

8lr2818
CF 8lr2814

By: **Senator Nathan–Pulliam**

Introduced and read first time: January 31, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of requiring the governing body of Baltimore County to grant a property
4 tax credit against the county property tax imposed on a certain dwelling owned by a
5 certain homeowner who is at least a certain age under certain circumstances;
6 providing for the calculation of, eligibility for, and application of the credit; providing
7 that the State Department of Assessments and Taxation is responsible for certain
8 administrative duties with respect to the credit; prohibiting the Department and the
9 county from requiring a homeowner to file a separate application in order to receive
10 the credit; requiring the county to reimburse the Department for certain costs;
11 authorizing the county to provide, by law, for certain regulations and procedures;
12 defining certain terms; providing for the application of this Act; and generally
13 relating to a tax credit against the county property tax imposed on real property in
14 Baltimore County.

15 BY repealing and reenacting, with amendments,
16 Article – Tax – Property
17 Section 9–245(a)
18 Annotated Code of Maryland
19 (2012 Replacement Volume and 2017 Supplement)

20 BY adding to
21 Article – Tax – Property
22 Section 9–305(f)
23 Annotated Code of Maryland
24 (2012 Replacement Volume and 2017 Supplement)

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

27 **Article – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 9-245.

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

7 9-305.

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

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

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

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

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

20 (I) **IS AT LEAST 70 YEARS OLD; AND**

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

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

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

29 (I) **THE HOMEOWNER, IN THE HOMEOWNER’S APPLICATION**
30 **FOR THE CREDIT ALLOWED UNDER § 9-104 OF THIS TITLE OR THE LOCAL**
31 **SUPPLEMENT UNDER § 11-2-111 OF THE BALTIMORE COUNTY CODE,**

1 DEMONSTRATES THAT AT LEAST ONE INDIVIDUAL WHO OWNS AND RESIDES IN THE
2 DWELLING IS AT LEAST 70 YEARS OLD;

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

5 (III) THE COMBINED INCOME OF THE HOMEOWNER DOES NOT
6 EXCEED 150% OF THE FEDERAL POVERTY LEVEL.

7 (5) THE CREDIT ALLOWED UNDER THIS SUBSECTION SHALL BE
8 APPLIED AUTOMATICALLY EACH YEAR TO THE PROPERTY TAX DUE FROM AN
9 ELIGIBLE HOMEOWNER.

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

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

16 (III) THE COUNTY:

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

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

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
24 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.