

Chapter 330

(House Bill 642)

AN ACT concerning

Baltimore City – Homestead Property Tax Credit – Notice

FOR the purpose of requiring Baltimore City to mail a certain notice of the homestead property tax credit to certain homeowners in Baltimore City whose dwellings have increased in value by more than a certain amount; and generally relating to notice of the homestead property tax credit in Baltimore City.

BY adding to

Article – Tax – Property

Section 9–105.1

Annotated Code of Maryland

(2019 Replacement Volume and 2021 Supplement)

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

Article – Tax – Property

9–105.1.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS SUBTITLE.

(3) “HOMEOWNER” HAS THE MEANING STATED IN § 9–105 OF THIS SUBTITLE.

(B) ON OR BEFORE JANUARY 1 EACH YEAR, BALTIMORE CITY SHALL MAIL A NOTICE OF THE TAX CREDIT UNDER § 9–105 OF THIS SUBTITLE TO EACH HOMEOWNER IN BALTIMORE CITY:

(1) WHO HAS NOT APPLIED FOR THE TAX CREDIT UNDER § 9–105 OF THIS SUBTITLE; AND

(2) WHOSE DWELLING HAS AN ASSESSED VALUE, WHEN FULLY PHASED IN, IN THE CURRENT 3–YEAR ASSESSMENT CYCLE THAT IS MORE THAN 10% GREATER THAN THE DWELLING’S ASSESSED VALUE, WHEN FULLY PHASED IN, IN THE

IMMEDIATELY PRECEDING 3-YEAR ASSESSMENT CYCLE.

(C) THE NOTICE SHALL INCLUDE:

(1) A COPY OF THE APPLICATION FOR THE TAX CREDIT UNDER § 9-105 OF THIS SUBTITLE; AND

(2) A SEPARATE INSERT THAT INCLUDES:

(I) THE FOLLOWING STATEMENT IN CONSPICUOUS TYPE: “BECAUSE THE VALUE OF YOUR HOME HAS INCREASED, THE AMOUNT OF PROPERTY TAXES YOU OWE WILL ALSO INCREASE. BUT THE AMOUNT OF YOUR TAX INCREASE WILL BE SIGNIFICANTLY LESS IF YOU QUALIFY FOR THE HOMESTEAD PROPERTY TAX CREDIT. YOU ARE STRONGLY ENCOURAGED TO APPLY FOR THE HOMESTEAD PROPERTY TAX CREDIT.”; AND

(II) ANY OTHER RELEVANT INFORMATION, AS DETERMINED BY BALTIMORE CITY.

(D) BALTIMORE CITY SHALL PAY ALL COSTS TO CARRY OUT THIS SECTION.

(E) ON OR BEFORE NOVEMBER 1 EACH YEAR, THE DEPARTMENT SHALL PROVIDE BALTIMORE CITY WITH A LIST OF THE HOMEOWNERS TO WHOM THE NOTICE MUST BE MAILED ON OR BEFORE THE FOLLOWING JANUARY 1.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022.

Approved by the Governor, May 12, 2022.