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November 2, 2021

The Honorable Teresa E. Reilly  
203 Lowe House Office Building  
Annapolis, Maryland 21401-1991

Dear Delegate Reilly:

You have asked for advice concerning Tax-Property Article (“TP”), § 9-258. Specifically, you have asked whether the five year limit found in this section means that the section sunsets five years after its adoption or that the property tax credit can only be applied to a given property for five years. It is my view that the latter is the proper reading.

Tax-Property Article, § 9-258 was enacted by Chapter 498 (House Bill 898) of 2016. It authorizes the City of Baltimore or the governing body of a county or municipal corporation to grant a property tax credit against the county or municipal corporation property tax imposed on the dwelling of an individual who is at least 65 years old and has either lived in the dwelling for at least the preceding 40 years or is a retired member of the armed forces of the United States. The property tax credit may be granted for a period of up to 5 years. TP § 9-258(c). Section 2 of the bill reflects that it “shall take effect June 1, 2016 and shall be applicable to *all taxable years* beginning after June 1, 2016.” (emphasis added).

It is my view that Section 2 of the bill makes clear that the authority to grant the property tax credit is applicable for all taxable years starting after June 1, 2016 until such time as the section is repealed by action of the General Assembly. It is also my view that the five year limit

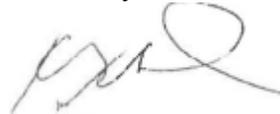
The Honorable Teresa E. Reilly

November 2, 2021

Page 2

in TP § 9-258(c) does not place a limit on the authority of governmental bodies to grant the property tax generally, but rather to the length of time that a homeowner can qualify for the property tax credit.<sup>1</sup>

Sincerely,



Kathryn M. Rowe

Assistant Attorney General

KMR/kmr

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<sup>1</sup> This limitation was likely adopted to avoid violation of the uniformity clause of Maryland Declaration of Rights, Article 15, which requires property tax to be assessed uniformly. It is possible that a single renewal of the five years could be permissible, however, as Attorney General J. Joseph Curran, Jr. opined that a property tax credit was not in clear violation of the uniformity clause until it reached its tenth year. *72 Opinions of the Attorney General* 350, 354 (1987) citing Letter (House Bill 321) from Attorney General Sachs to Governor Hughes (May 20, 1985) (“[W]e will be unable to approve the extension of this program beyond the tenth [year] without an amendment to the Uniformity Clause.”).”