

# HOUSE BILL 1251

Q1  
HB 738/22 – W&M

4lr2881

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By: **Delegates Metzgar, Anderton, Buckel, Chisholm, Ciliberti, Griffith, Hartman, Mangione, McComas, Miller, Munoz, Schmidt, Tomlinson, Valentine, and Wivell**

Introduced and read first time: February 8, 2024  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Longtime Residents to Offset Property Tax Rate**  
3 **Increase**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
5 governing body of a county or municipal corporation to grant, by law, a certain  
6 property tax credit against the county or municipal corporation property tax imposed  
7 on a dwelling owned by an individual who meets certain age, income, and residency  
8 requirements; and generally relating to a property tax credit for longtime residents.

9 BY adding to  
10 Article – Tax – Property  
11 Section 9–268  
12 Annotated Code of Maryland  
13 (2019 Replacement Volume and 2023 Supplement)

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

16 **Article – Tax – Property**

17 **9–268.**

18 **(A) IN THIS SECTION, “DWELLING” HAS THE MEANING STATED IN § 9–105 OF**  
19 **THIS TITLE.**

20 **(B) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE MAYOR**  
21 **AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY**  
22 **OR MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY TAX CREDIT**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A  
2 DWELLING THAT IS OWNED BY AN INDIVIDUAL:

3 (I) WHO HAS RESIDED IN THE DWELLING FOR AT LEAST 30  
4 CONSECUTIVE YEARS;

5 (II) WHOSE COMBINED INCOME, AS DEFINED IN § 9-104 OF THIS  
6 TITLE, DOES NOT EXCEED \$75,000; AND

7 (III) WHO IS AT LEAST 60 YEARS OLD.

8 (2) THE AMOUNT OF THE TAX CREDIT GRANTED UNDER THIS SECTION  
9 SHALL EQUAL 100% OF ANY INCREASE IN THE PROPERTY TAX IMPOSED ON THE  
10 DWELLING THAT IS ATTRIBUTABLE TO AN EFFECTIVE PROPERTY TAX RATE THAT  
11 EXCEEDS \$1.10 FOR EACH \$100 OF ASSESSMENT.

12 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
13 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY ESTABLISH, BY  
14 LAW:

15 (1) THE DURATION OF THE TAX CREDIT;

16 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

17 (3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND  
18 UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

19 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX  
20 CREDIT.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
22 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.