

Chapter 781

(House Bill 990)

AN ACT concerning

**Homestead Property Tax Credit – Notification on Acquisition of Property**

FOR the purpose of requiring the State Department of Assessments and Taxation to mail ~~to~~ a certain notice to each individual who acquires residential real property within a reasonable period of time after the individual acquires the property ~~a certain notice by recorded deed and indicates in a certain manner that the property will be the individual's principal residence about the homestead tax credit; specifying the contents of the notice;~~ requiring the Department to ensure that the information it provides is accurate and up-to-date; and generally relating to the homestead tax credit.

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 ANY OTHER NOTICE THE DEPARTMENT PROVIDES UNDER THIS SUBSECTION, THE DEPARTMENT SHALL MAIL TO EACH INDIVIDUAL WHO ACQUIRES RESIDENTIAL REAL PROPERTY WITHIN A REASONABLE PERIOD OF TIME AFTER THE INDIVIDUAL ACQUIRES THE PROPERTY A NOTICE:~~

~~(i) INFORMING THE INDIVIDUAL THAT THE INDIVIDUAL MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND~~

~~(ii) CONTAINING INFORMATION ON HOW TO APPLY FOR THE CREDIT.~~

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

EACH INDIVIDUAL WHO ACQUIRES RESIDENTIAL REAL PROPERTY WITHIN A REASONABLE PERIOD OF TIME AFTER THE INDIVIDUAL:

(I) ACQUIRES THE PROPERTY BY RECORDED DEED; AND

(II) INDICATES THAT THE PROPERTY WILL BE THE INDIVIDUAL'S PRINCIPAL RESIDENCE ON THE CORRESPONDING LAND INSTRUMENT INTAKE SHEET DESCRIBED UNDER § 3-104 OF THE REAL PROPERTY ARTICLE.

(3) THE NOTICE REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL:

(I) INFORM THE INDIVIDUAL THAT THE INDIVIDUAL MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND

(II) CONTAIN INFORMATION ON HOW TO APPLY FOR THE CREDIT.

~~(3)~~ (4) THE DEPARTMENT SHALL ENSURE THAT THE INFORMATION IT PROVIDES UNDER THIS SUBSECTION IS ACCURATE AND UP-TO-DATE.

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

Approved by the Governor, May 15, 2018.