

## CHAPTER 362

(Senate Bill 87)

AN ACT concerning

### Property Tax – Homestead Tax Credit – Eligibility

FOR the purpose of altering the deadline for filing certain applications for the homestead property tax credit with the State Department of Assessments and Taxation under certain circumstances; authorizing the Department to reinstate the tax credit under certain circumstances; providing for the application of this Act; and generally relating to eligibility and application requirements for the homestead property tax credit program.

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 9–105(d)(5) and (6)  
Annotated Code of Maryland  
(2007 Replacement Volume and 2008 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.

(d) (5) (i) If the dwelling was transferred for consideration in a deed dated on or after January 1 but before the beginning of the next taxable year and the deed [has not been] **WAS** recorded with the clerk of the circuit court or the Department [prior to the beginning of the next taxable year,] **ON OR AFTER JULY 1 BUT BEFORE SEPTEMBER 1 OF THE NEXT TAXABLE YEAR**, the new owner may submit a written application to the Department [within 60 days after the date of the deed] **ON OR BEFORE SEPTEMBER 1** requesting that the date of the deed be accepted by the Department as the date of transfer under paragraph (1) of this subsection.

(ii) 1. The applicant shall submit with the written application a copy of the executed deed evidencing the date of the transfer.

2. If the applicant fails to submit a copy of the executed deed as required under subparagraph 1 of this subparagraph, the Department shall deny the application.

(iii) The date of the transfer under this paragraph is the effective date of the deed as described under § 3-201 of the Real Property Article.

(6) (i) To qualify for the credit under this section, a homeowner shall submit an application for the credit to the Department as provided in this paragraph.

(ii) The application shall:

1. be made on the form that the Department provides;
2. provide the information required by the form; [and]
3. include a statement by the homeowner under oath that the facts stated in the application are true, correct, and complete; **AND**

**4. BE FILED ON OR BEFORE JULY 1 OF THE FIRST TAXABLE YEAR FOR WHICH THE PROPERTY TAX CREDIT UNDER THIS SECTION IS TO BE ALLOWED.**

(iii) **[The] FOR A DWELLING THAT WAS LAST TRANSFERRED FOR CONSIDERATION TO NEW OWNERSHIP ON OR BEFORE DECEMBER 31, 2007,** THE Department may not authorize and the State, county, and municipal corporation may not grant the property tax credit under this section **AFTER DECEMBER 31, 2012,** [for a dwelling] unless an application is filed with the Department as required under this paragraph[:

1. within 180 days following the date the dwelling is transferred for consideration to new ownership, for a dwelling that is transferred for consideration to new ownership after December 31, 2007; or
2. on or before December 31, 2012, for a dwelling that was last transferred for consideration to new ownership on or before December 31, 2007].

**(IV) IF A DWELLING PREVIOUSLY RECEIVED A CREDIT UNDER THIS SECTION AND FAILED TO QUALIFY FOR 1 TAXABLE YEAR BECAUSE OF A FAILURE TO FILE THE APPLICATION REQUIRED UNDER THIS PARAGRAPH, THE DEPARTMENT:**

- 1. SHALL GRANT THE CREDIT FOR THE DWELLING FOR THE NEXT FOLLOWING TAXABLE YEAR ON THE TIMELY FILING OF THE APPLICATION BY THE SAME HOMEOWNER WHO PREVIOUSLY RECEIVED THE CREDIT; AND**

**2. SHALL CALCULATE THE PRIOR YEAR'S TAXABLE ASSESSMENT FOR THE DWELLING AS IF THE CREDIT HAD NOT BEEN LOST FOR THE 1 INTERVENING TAXABLE YEAR.**

[(iv)] (v) The Department shall provide a homeowner the option to submit the application required under this paragraph electronically on the Department's website.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July~~ June 1, 2009, and shall be applicable to all taxable years beginning after June 30, 2009.

**Approved by the Governor, May 7, 2009.**