

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2023, Legislative Day No. 23

Bill No. 100-23

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Mr. Julian E. Jones, Jr., Chairman  
By Request of County Executive

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By the County Council, December 18, 2023

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A BILL  
ENTITLED

AN ACT concerning

Local Supplement to Homeowners' Tax Credit

FOR the purpose altering a certain limitation on the combined income of a homeowner for the purposes of a local supplement to the homeowners' property tax credit; authorizing a certain hardship exception to a prohibition against granting the homeowners' property tax credit to a homeowner whose gross income otherwise exceeds a certain amount; requiring a homeowner, in order to qualify for the hardship exception, to include certain information in the homeowner's application for the tax credit; authorizing a homeowner who is denied a hardship exception to appeal the denial under certain circumstances; defining certain terms; providing for the application of this Act; and generally relating to local supplements to the homeowners' property tax credit.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter stricken from existing law.  
~~Strike out~~ indicates matter stricken from bill.  
Underlining indicates amendments to bill.

BY repealing and re-enacting, with amendments

Section 11-2-111  
Article 11 – Taxation  
Title 2 – Ad Valorem Taxes  
Subtitle 1 – In General  
Baltimore County Code, 2015

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

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ARTICLE 11 – TAXATION

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Title 2 – Ad Valorem Taxes

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Subtitle 1 – In General

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§ 11-2-111. Local Supplement to Homeowners’ Tax Credit.

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(a) In this section, the following words have the meanings indicated.

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(1) The following words have the meanings defined in § 9-104 of the Tax-

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Property Article of the Maryland Code:

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(i) Combined income;

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(ii) Net worth;

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(iii) Dwelling; [and]

15

(iv) Homeowner[.]; AND

16

(V) GROSS INCOME.

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(2) “HARDSHIP” MEANS:

1 (I) AN ILLNESS OR ACCIDENT-RELATED INJURY OF A  
2 HOMEOWNER OR A MEMBER OF THE HOMEOWNER'S IMMEDIATE FAMILY; OR

3 (II) A PROPERTY CASUALTY EVENT AT A HOMEOWNER'S  
4 DWELLING.

5 (3) "Homeowners' Property Tax Credit Program" means the program established  
6 under § 9-104 of the Tax-Property Article of the Maryland Code.

7 [(3)] (4) "Local supplement" means the difference between the amount of the  
8 property tax credit as calculated under § 9-104 of the Tax-Property Article of the Maryland Code  
9 and the amount of the property tax credit as calculated under subsection (d) of this section,  
10 provided that the amount of the property tax credit as calculated under § 9-104 of the Tax-  
11 Property Article of the Maryland Code does not exceed the amount of the property tax credit as  
12 calculated under subsection (d) of this section, in which case the local supplement shall not be  
13 granted.

14 [(4)] (5) "Total real property tax" means the sum of all property tax rates on real  
15 property for the taxable year on a dwelling, multiplied by the lesser of:

16 (i) \$300,000; or

17 (ii) The assessed value of the dwelling reduced by the amount of any  
18 assessment on which a property tax credit is granted under § 11-2-103 of this article.

19 (b) There is a local supplement to the Homeowners' Property Tax Credit Program for  
20 dwellings in the county as authorized by § 9-215 of the Tax-Property Article of the Maryland  
21 Code.

22 (c) (1) [A] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS  
23 SUBSECTION, A property tax credit under this section may be granted to a homeowner whose:

1 (I) combined net worth as of December 31 of the calendar year that  
2 precedes the year in which the homeowner applies for the property tax credit does not exceed  
3 \$200,000; ~~OR~~ AND

4 (II) COMBINED INCOME IN THAT SAME CALENDAR YEAR  
5 DOES NOT EXCEED \$60,000.

6 (2) (I) THE PROHIBITION UNDER ~~PARAGRAPH (1)~~ PARAGRAPH  
7 (C)(1)(II) OF THIS SUBSECTION DOES NOT APPLY TO A HOMEOWNER WHOSE  
8 COMBINED INCOME ~~EXCEEDS \$75,000~~ EXCEEDS \$60,000 BUT DOES NOT EXCEED  
9 \$75,000 IF, ON APPLICATION BY THE HOMEOWNER FOR THE PROPERTY TAX  
10 CREDIT UNDER THIS SECTION, THE HOMEOWNER DEMONSTRATES AND THE  
11 STATE DEPARTMENT OF ASSESSMENTS AND TAXATION DETERMINES THAT:

12 1. THE HOMEOWNER SUFFERED A HARDSHIP IN THE  
13 CALENDAR YEAR THAT PRECEDES THE YEAR IN WHICH THE HOMEOWNER  
14 APPLIES FOR THE CREDIT;

15 2. THE HOMEOWNER WAS ELIGIBLE FOR AND  
16 RECEIVED THE CREDIT IN THE CALENDAR YEAR THAT PRECEDES THE YEAR IN  
17 WHICH THE HOMEOWNER APPLIES FOR THE CREDIT;

18 3. THE HOMEOWNER WAS DENIED THE CREDIT FOR  
19 HAVING A COMBINED INCOME THAT EXCEEDS \$60,000;

20 4. THE HOMEOWNER PAID OR INCURRED EXPENSES  
21 RELATING TO THE HARDSHIP THAT RESULTED IN SIGNIFICANT FINANCIAL  
22 DISTRESS FOR THE HOMEOWNER; AND

23 5. THE HOMEOWNER'S COMBINED INCOME WOULD NOT

1 HAVE EXCEEDED \$60,000 IF NOT FOR EXPENSES RELATED TO THE HARDSHIP.

2 (II) THE HOMEOWNER SHALL INCLUDE IN THE APPLICATION,  
3 IN THE FORM REQUIRED BY THE STATE, DOCUMENTATION SUPPORTING THE  
4 HARDSHIP.

5 (III) IF THE STATE DENIES A HOMEOWNER'S REQUEST FOR A  
6 HARDSHIP EXCEPTION UNDER THIS PARAGRAPH AND, AS A RESULT, THE  
7 HOMEOWNER IS NOT ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS  
8 SECTION, THE HOMEOWNER MAY APPEAL THE DENIAL IN ACCORDANCE WITH  
9 THE POLICIES AND PROCEDURES UNDER §§ 14-509(C) AND 14-512(E) OF THE TAX-  
10 PROPERTY ARTICLE OF THE MARYLAND CODE.

11 (IV) THE HOMEOWNER IS ELIGIBLE TO RECEIVE A CREDIT  
12 DUE TO A HARDSHIP ON THE DWELLING THAT IS OWNED BY THE HOMEOWNER  
13 ONE TIME ONLY.

14 (V) THE TOTAL TAX CREDITS GRANTED UNDER PARAGRAPH  
15 (2) OF THIS SUBSECTION MAY NOT EXCEED AN AGGREGATE AMOUNT OF \$250,000  
16 IN ANY FISCAL YEAR.

17 (d) The property tax credit under the Homeowners' Property Tax Credit Program as  
18 supplemented by the county is the total real property tax on a dwelling, less the following  
19 percentage of the combined income of the homeowner:

- 20 (1) 0% of the 1st \$4,000 of combined income;
- 21 (2) 0% of the 2nd \$4,000 of combined income;
- 22 (3) 0% of the 3rd \$4,000 of combined income;
- 23 (4) 6.5% of the 4th \$4,000 of combined income; and

1 (5) 9% of the amount of combined income in excess of \$16,000.

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SECTION 2. AND BE IT FURTHER ENACTED, that this Act shall take effect on June

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1, 2024 and shall be applicable to all taxable years beginning after June 30, 2024. This Act shall

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remain effective until June 1, 2029, and with no further action required by the Baltimore County

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Council, shall be abrogated and of no further force and effect.



# LEGISLATION DETAIL

LEGISLATION \_\_\_\_\_

DISPOSITION \_\_\_\_\_

ENACTED \_\_\_\_\_

EFFECTIVE \_\_\_\_\_

AMENDMENTS \_\_\_\_\_

## ROLL CALL - LEGISLATION

MOTION		SECOND
AYE	NAY	
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Young
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Patoka
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Kach
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Jones
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Marks
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Ertel
<input type="checkbox"/>	<input type="checkbox"/>	Councilman Crandell

## ROLL CALL - AMENDMENTS

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AYE	NAY	
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