

**CITY OF BALTIMORE
COUNCIL BILL 08-0062
(First Reader)**

Introduced by: Councilmembers Clarke, Cole, Henry, Conaway, Holton, Curran, Reisinger,
Kraft, Branch, Middleton, Spector, D'Adamo, Welch

Introduced and read first time: March 3, 2008

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Department of
Housing and Community Development

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Property Tax – Homestead Tax Credit**

3 FOR the purpose of prohibiting the receipt of a homestead property tax credit for more than 1
4 dwelling; and providing for civil and criminal penalties for violations.

5 BY repealing and reordaining, with amendments

6 Article 28 - Taxes

7 Section(s) 10-1

8 Baltimore City Code

9 (Edition 2000)

10 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
11 Laws of Baltimore City read as follows:

12 **Baltimore City Code**

13 **Article 28. Taxes**

14 **Subtitle 10. Credits**

15 **§ 10-1. Homestead property.**

16 (A) *CREDIT PERCENTAGE.*

17 Pursuant to the authorization contained in State Tax-Property Article § 9-105, for the
18 taxable year beginning July 1, 1993, the homestead credit percentage for the City
19 property tax is 104%.

20 (B) *PROHIBITED CONDUCT.*

21 NO PERSON MAY CLAIM, DIRECTLY OR INDIRECTLY, OR RECEIVE AND RETAIN FROM THE
22 CITY OR FROM THE CITY AND ANY OTHER TAXING AUTHORITY THE BENEFIT OF A
23 HOMESTEAD PROPERTY TAX CREDIT FOR MORE THAN 1 DWELLING.

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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1 (C) *CIVIL PENALTY.*

2 (1) ANY PERSON WHO RECEIVES AND RETAINS A HOMESTEAD PROPERTY TAX CREDIT IN
3 VIOLATION OF SUBSECTION (B) OF THIS SECTION IS LIABLE TO THE CITY, ON NOTICE
4 AND OPPORTUNITY FOR A HEARING, FOR:

5 (i) THE FULL AMOUNT OF ALL HOMESTEAD PROPERTY TAX CREDITS RECEIVED ON
6 ALL DWELLINGS IN THE CITY FOR THE TAX YEAR IN WHICH THE NOTICE IS
7 GIVEN AND FOR THE PRECEDING 3 TAX YEARS; AND

8 (ii) A CIVIL PENALTY IN AN AMOUNT EQUAL TO TWICE THE AMOUNT OF THE
9 CREDITS FOR THOSE YEARS.

10 (2) UNTIL PAID IN FULL, THESE AMOUNTS ARE A LIEN ON THE PROPERTIES FOR WHICH THE
11 HOMESTEAD PROPERTY TAX CREDIT HAD BEEN RECEIVED.

12 (D) *CRIMINAL PENALTY.*

13 ANY PERSON WHO CLAIMS, DIRECTLY OR INDIRECTLY, OR RECEIVES AND RETAINS A
14 HOMESTEAD PROPERTY TAX CREDIT IN VIOLATION OF SUBSECTION (B) OF THIS SECTION IS
15 GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE OF NOT MORE
16 THAN \$1,000 OR IMPRISONMENT FOR NOT MORE THAN 90 DAYS OR BOTH FINE AND
17 IMPRISONMENT.

18 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
19 are not law and may not be considered to have been enacted as a part of this or any prior
20 Ordinance.

21 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
22 after the date it is enacted.