

CITY OF BALTIMORE  
ORDINANCE 22-166  
Council Bill 22-0212

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Introduced by: Council President Mosby, Councilmembers Costello, Middleton, Bullock,  
Schleifer, Torrence, Stokes, Glover

Introduced and read first time: March 21, 2022

Assigned to: Ways and Means Committee

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Committee Report: Favorable

Council action: Adopted

Read second time: July 11, 2022

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AN ORDINANCE CONCERNING

1                                 **Residential Retention Tax Credit – Amendment**

2       FOR the purpose of amending application requirements for the portable homestead tax credit;  
3       terminating the sunset of the credit; and generally relating to the portable homestead property  
4       tax credit.

5       BY repealing and re-ordaining, with amendments

6       Article 28 - Taxes  
7       Sections 10-1.1(c), 10-1.1(k)  
8       Baltimore City Code  
9       (Edition 2000)

10      BY repealing  
11      Article 28 - Taxes  
12      Section 10-1.1(l)  
13      Baltimore City Code  
14      (Edition 2000)

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

17   **Baltimore City Code**

18   **Article 28. Taxes**

19   **Subtitle 10. Credits**

20      **§ 10-1.1 Portable homestead.**

21             (c) *Qualifications.*

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.  
Underlining indicates matter added to the bill by amendment.  
~~Strike out~~ indicates matter stricken from the bill by  
amendment or deleted from existing law by amendment.

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To qualify for the credit authorized by this section, the homeowner must:

(1) for the 5 tax years preceding the purchase of the new dwelling in Baltimore City:

(i) have owned and occupied, as his or her principal residence, a dwelling in the City; and

(ii) received a credit under State Tax-Property Article, § 9-105 {"Homestead tax credit"} for that dwelling;

(2) occupy the newly purchased dwelling as his or her principal residence;

(3) submit an application to the Finance Director in the form and containing the information that the Director requires[, for a credit under this section] EITHER:

(I) WITHIN 90 DAYS OF SETTLEMENT ON THE NEWLY PURCHASED DWELLING OR;

(II) ~~BY SEPTEMBER 30, 2022~~ MAY 31, 2023, ~~IF SETTLEMENT ON THE NEWLY PURCHASED DWELLING OCCURRED BETWEEN JULY 1, 2020 AND JUNE 30, 2022;~~

(4) for each tax year for which the credit is sought[:]

[(i)] file a State income tax return as a resident of Baltimore City; [and]

[(ii)] submit a copy of that return to the Director, in the manner and within the time period required by the rules and regulations adopted under this section; and]

(5) comply with all other procedures and conditions required by the rules and regulations adopted under this section[.]; AND

(6) EITHER:

(I) FILE WITH THE FINANCE DIRECTOR AN AFFIDAVIT SIGNED UNDER OATH IN THE FORM PROVIDED BY THE DIRECTOR CERTIFYING THAT:

(A) THEY ARE A "HOMEOWNER" AS DEFINED UNDER STATE TAX-PROPERTY ARTICLE, § 9-105(A)(7); AND

(B) THE NEWLY PURCHASED DWELLING IS A "DWELLING" AS DEFINED UNDER STATE TAX-PROPERTY ARTICLE, § 9-105(A)(5); OR

(II) HAVE APPLIED AND BEEN APPROVED FOR THE CREDIT UNDER STATE TAX-PROPERTY ARTICLE, § 9-105 {"HOMESTEAD TAX CREDIT"} FOR THE NEWLY PURCHASED DWELLING.

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1 (k) *Reporting.*

2 The Department of Finance shall evaluate the efficacy of the credit established by this  
3 section and submit a report of its findings and recommendations on or before December  
4 31, [2018] 2024, and [December 31, 2020] EVERY 2 YEARS THEREAFTER, TO:

5 (1) the Mayor and the City Council; and

6 (2) in accordance with State Government Article, § 2-1246:

7 (i) the Baltimore City House Delegation;

8 (ii) the Baltimore City [Senators] SENATE DELEGATION;

9 (iii) the Senate Budget and Taxation Committee; and

10 (iv) the House Committee on Ways and Means.

11 [(l) *Termination of program.*]

12 [(1) New credits may not be granted under this section for any tax year beginning on or  
13 after July 1, 2020.]

14 [(2) This subsection does not apply to an owner's continued receipt of an annual credit,  
15 as provided in subsection (d) of this section, with respect to a property for which  
16 the tax credit was initially granted and received for a tax year ending on or before  
17 June 30, 2020.]

18 **SECTION 2. AND BE IT FURTHER ORDAINED,** That, except as provided in Section 3 of this  
19 Ordinance, as determined by the Director of Finance, a homeowner eligible for the credit  
20 authorized by Article 28, § 10-1.1 of the City Code, as provided for under § 10-1.1(c)(3)(ii) of  
21 the same Article, may receive this credit for up to 5 years effective as of the first full tax year  
22 following the date of settlement on their newly purchased dwelling, and depending on the  
23 original date of the settlement, up to 2 5 years of credit value in an amount up to \$1,900 \$4,000,  
24 representing: (i) \$1,000 for the 1st tax year of this credit; and (ii) \$900 for the 2nd tax year of this  
25 credit, as determined by the Director of Finance:

26 (i) \$1000 for the 1st tax year of this credit;

27 (ii) \$900 for the 2nd tax year of this credit;

28 (iii) \$800 for the 3rd tax year of this credit;

29 (iv) \$700 for the 4th tax year of this credit; and

30 (v) \$600 for the 5th tax year of this credit.

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1       **SECTION 3. AND BE IT FURTHER ORDAINED,** That, as determined by the Director of Finance,  
2 a homeowner eligible for the credit authorized by Article 28, § 10-1.1 of the City Code, as  
3 provided for under § 10-1.1(c)(3)(ii) of the same Article, and who newly purchased a dwelling in  
4 Baltimore City within a low or moderate income census tract, as further described by  
5 § 10-1.1(d)(2), may receive this credit for up to 5 years effective for the first full tax year  
6 following as of the date of settlement on their newly purchased dwelling, and depending on the  
7 original date of the settlement, up to 2 5 years of credit value in an amount up to ~~\$2,300~~ \$5,000,  
8 representing: (i) ~~\$1,200 for the 1st tax year of this credit,~~ and (ii) ~~\$1,100 for the 2nd tax year of~~  
9 ~~this credit, as determined by the Director of Finance.~~

10           (i) \$1,200 for the 1st tax year of this credit;

11           (ii) \$1,100 for the 2nd tax year of this credit;

12           (iii) \$1,000 for the 3rd tax year of this credit;

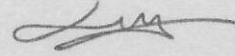
13           (iv) \$900 for the 4th tax year of this credit; and

14           (v) \$800 for the 5th tax year of this credit.

15       **SECTION 4. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30<sup>th</sup>  
16 180th day after the date it is enacted.

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Certified as duly passed this 15 day of August, 20 22



\_\_\_\_\_  
President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,  
this 15 day of August, 2022

*Natawna B. Austin*  
\_\_\_\_\_  
Chief Clerk

Approved this 3rd day of October, 2022

*Brandon M. Scott*  
\_\_\_\_\_  
Mayor, Baltimore City

Approved for Form and Legal Sufficiency  
This 1st Day of September, 2022.

*Elena R DiPietro*  
\_\_\_\_\_  
Chief Solicitor