

**CITY OF BALTIMORE
COUNCIL BILL 06-0341
(First Reader)**

Introduced by: Councilmember Kraft, President Dixon, Councilmembers D’Adamo, Young,
Harris, Reisinger, Clarke, Conaway, Welch
Introduced and read first time: February 6, 2006
Assigned to: Taxation and Finance Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Commission on
Aging and Retirement Education, Board of Estimates

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Property Tax Credits – Homestead Property –**
3 **Increased Credit for Elderly or Disabled Homeowners**

4 FOR the purpose of increasing the property tax credit for homestead property owned by elderly
5 or disabled homeowners; defining certain terms; correcting certain language; and providing
6 for a special effective date.

7 BY repealing and reordaining, with amendments

8 Article 28 - Taxes
9 Section(s) 10-1
10 Baltimore City Code
11 (Edition 2000)

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

14 **Baltimore City Code**

15 **Article 28. Taxes**

16 **Subtitle 10. Credits**

17 **§ 10-1. Homestead property.**

18 (A) *IN GENERAL.*

19 Pursuant to the [authorization contained in] AUTHORITY OF State Tax-Property Article
20 § 9-105, for [the] ALL taxable [year] YEARS beginning ON OR AFTER July 1, [1993] 2007,
21 the homestead credit percentage for the City property tax is [104%] AS SPECIFIED IN THIS
22 SECTION.

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

1 (B) *BASIC PERCENTAGE.*

2 EXCEPT FOR HOMEOWNERS WHO MEET THE REQUIREMENTS OF SUBSECTION (C) OF THIS
3 SECTION, THE HOMESTEAD CREDIT PERCENTAGE IS 104%.

4 (C) *AGED OR DISABLED HOMEOWNERS.*

5 (1) THE HOMESTEAD CREDIT PERCENTAGE IS 102% IF THE HOMEOWNER QUALIFYING FOR
6 THE HOMESTEAD TAX CREDIT IS:

7 (I) 70 YEARS OLD OR OLDER; OR

8 (II) PERMANENTLY AND TOTALLY DISABLED.

9 (2) FOR PURPOSES OF THIS SUBSECTION, AN INDIVIDUAL IS CONSIDERED TO BE
10 PERMANENTLY AND TOTALLY DISABLED IF:

11 (I) THE INDIVIDUAL HAS BEEN SO FOUND BY THE BALTIMORE CITY HEALTH
12 COMMISSIONER; OR

13 (II) THE INDIVIDUAL HAS SO QUALIFIED UNDER THE SOCIAL SECURITY ACT, THE
14 RAILROAD RETIREMENT ACT, A FEDERAL ACT FOR MEMBERS OF THE UNITED
15 STATES ARMED FORCES, A FEDERAL RETIREMENT SYSTEM, OR A BALTIMORE
16 CITY RETIREMENT SYSTEM

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

20 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it
21 is enacted.