

Section 7-307(b) and 9-109(e)
Annotated Code of Maryland
(2001 Replacement Volume and 2005 Supplement)

BY repealing

Article – Tax – Property
Section 9-109.1
Annotated Code of Maryland
(2001 Replacement Volume and 2005 Supplement)

BY adding to

Article – Tax – Property
Section 9-243
Annotated Code of Maryland
(2001 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

7-307.

(b) The property tax exemption under this section only applies for a taxable year in which a property tax credit for the property described in subsection (a) of this section is granted by the governing body of a county or municipal corporation under § 9-109 [or § 9-109.1] of this article and applies only to the extent that the credit is granted.

9-109.

(e) The credit under this section may not be claimed for a dwelling for which repair or reconstruction is completed[:

- (1)] before September 18, 2003[; or
- (2) after December 31, 2006].

[9-109.1.

(a) Subject to subsection (b) of this section, the Mayor and City Council of Baltimore City and the governing body of each county and of each municipal corporation shall grant a tax credit under this section against the county or municipal corporation property tax imposed on real property if:

- (1) the homeowner is otherwise eligible for the credit allowed under § 9-105 of this subtitle;
- (2) (i) the dwelling is:
 - 1. damaged or destroyed due to a natural disaster; and