Article – Tax – Property

9–218.

(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON RENTAL DWELLINGS OF OWNERS WHO PROVIDE REDUCED RENTS FOR ANY TENANT WHO:

(1) IS AT LEAST 65 YEARS OLD; OR

(2) HAS BEEN FOUND PERMANENTLY AND TOTALLY DISABLED AND HAS QUALIFIED FOR BENEFITS UNDER:

(I) THE SOCIAL SECURITY ACT;

(II) THE RAILROAD RETIREMENT ACT;

(III) ANY FEDERAL ACT FOR MEMBERS OF THE UNITED STATES ARMED FORCES; OR

(IV) ANY FEDERAL RETIREMENT SYSTEM; OR

(3) HAS BEEN FOUND PERMANENTLY AND TOTALLY DISABLED BY A COUNTY HEALTH OFFICER OR THE BALTIMORE CITY COMMISSIONER OF HEALTH.

(B) THE COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(1) THE SPECIFIC REQUIREMENTS FOR ELIGIBILITY FOR A TAX CREDIT AUTHORIZED UNDER THIS SECTION;

(2) ADDITIONAL LIMITATIONS ON ELIGIBILITY FOR THE CREDIT;

(3) THE AMOUNT AND DURATION OF THE CREDIT; AND

(4) ANY OTHER PROVISION APPROPRIATE TO IMPLEMENT THE CREDIT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved May 14, 1991.