

**SUBTITLE 10**  
**CREDITS**

**§ 10-1. Homestead property.**

Pursuant to the authorization contained in State Tax-Property Article § 9-105, for the taxable year beginning July 1, 1993, the homestead credit percentage for the City property tax is 104%.  
(*City Code, 1976/83, art. 28, §16A.*) (*Ord. 90-631; Ord. 91-842; Ord. 92-156.*)

**§ 10-1.1. Portable homestead.**

(a) *Definitions.*

(1) *In general.*

In this section, the following words have the meanings indicated.

(2) *Dwelling.*

“Dwelling” has the meaning stated in State Tax-Property Article, § 9–304(g).

(3) *Finance Director; Director.*

“Finance Director” or “Director” means the Director of the City Department of Finance or the Director’s designee.

(4) *Homeowner.*

“Homeowner” has the meaning stated in State Tax-Property Article, § 9–304(g).

(b) *Credit granted.*

In accordance with State Tax-Property Article, § 9-304(g), a tax credit is granted against the City property tax imposed on a dwelling that is newly purchased by a homeowner who, for the preceding 5 tax years, has received a credit under State Tax-Property Article, § 9–105 {“Homestead tax credit”} for a dwelling located in Baltimore City.

(c) *Qualifications.*

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;