



# Town of Berwyn Heights

5700 Berwyn Road  
Berwyn Heights, MD 20740  
Tel. (301) 474-5000  
Fax (301) 474-5002

**MAYOR**  
Stephen D. Isler

**COUNCIL MEMBERS**  
Jason W. Papanikolas (Mayor Pro Tem)  
Amanda M. Dewey  
Jeffrey Jay Osmond  
Ethan D. Sweep

## ORDINANCE No. 180

### AN ORDINANCE OF THE TOWN OF BERWYN HEIGHTS ESTABLISHING A RESIDENTIAL PROPERTY TAX CREDIT PROGRAM

**WHEREAS**, §9-215.1 of the Tax-Property Article of the Annotated Code of Maryland, Local supplement to Homeowners Property Tax Credit Program-Municipal corporation, authorizes the town council of a municipal corporation in the State to grant a tax credit against the municipal corporation real property tax imposed on a dwelling unit located in the municipal corporation if the owner or owners qualify for State of Maryland Homeowner's Property Tax Credit Program; and

**WHEREAS**, the Berwyn Heights Town Charter Chapter IV Powers of the Council, §402 Specific Powers §H Finances authorizes the Town Council to levy and collect municipal taxes permitted by the State; and

**WHEREAS**, the Town Council of the Town Berwyn Heights desires to create a tax credit against the Town of Berwyn Heights residential real property tax for eligible individuals in accordance with the parameters established by State law.

**NOW, THEREFORE, BE IT ENACTED AND ORDAINED** by the Town Council of the Town of Berwyn Heights, the "Residential Tax Credit Program" shall be and hereby is enacted to read as follows:

#### RESIDENTIAL REAL PROPERTY TAX CREDIT PROGRAM

- (a) IN ACCORDANCE WITH THE PROVISIONS OF §9-215 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, LOCAL SUPPLEMENT TO HOMEOWNERS PROPERTY TAX CREDIT PROGRAM-MUNICIPAL CORPORATION, THE TOWN SHALL ALLOW A REAL PROPERTY TAX CREDIT AGAINST TOWN REAL PROPERTY TAXES IMPOSED ON A DWELLING UNIT LOCATED INT THE TOWN OF BERWYN HEIGHTS THAT IS OWNED BY A TOWN RESIDENT, IF THAT RESIDENT IS OTHERWISE QUALIFIED AND RECEIVES THE CREDIT AUTHORIZED UNDER §9-104 "HOMEOWNER'S PROPERTY TAX CREDIT" OF THE STATE OF MARYLAND PROPERTY TAX ARTICLE. FOR THE PURPOSES OF THIS SECTION A "DWELLING" HAS THE MEANING STATED IN THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.
- (b) ELIGIBILITY. A PROPERTY OWNER IS ELIGIBLE TO RECEIVE A TAX CREDIT HEREUNDER IF THE INDIVIDUAL QUALIFIES AND RECEIVES A CREDIT UNDER THE STATE OF MARYLAND HOMEOWNER'S PROPERTY TAX CREDIT PROGRAM. THE PROPERTY THAT IS SUBJECT TO THE TAX CREDIT SHALL REMAIN IN COMPLIANCE WITH THE TOWN'S PROPERTY MAINTENANCE CODE FOR THE DURATION OF THE TAX CREDIT.
- (c) AMOUNT AND DURATION OF CREDIT. IN ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE TEN PERCENT (10%) OF THE TOWN REAL PROPERTY TAX IMPOSED ON THE DWELLING. HOWEVER, IN NO EVENT

SHALL THE AMOUNT OF THE CREDIT EXCEED THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING. IF THE AMOUNT OF THE CREDIT EXCEEDS THE AMOUNT OF THE PROPERTY TAX IMPOSED, THEN THE CREDIT SHALL EQUAL THE AMOUNT OF THE REAL PROPERTY TAX. THE CREDIT SHALL BE GRANTED IF THE INDIVIDUAL REMAINS ELIGIBLE FOR THE CREDIT. IT IS THE RESPONSIBILITY OF THE OWNER TO APPLY FOR THE CREDIT ANNUALLY AND TO PROVE THEIR ELIGIBILITY.

- (d) ADMINISTRATION. IN ACCORDANCE WITH §9-215, TAX-PROPERTY ARTICLE, ANNOTATED CODE OF MARYLAND, THE TAX CREDIT AUTHORIZED BY THIS SECTION SHALL BE ADMINISTERED BY THE TOWN. THE TOWN IS RESPONSIBLE FOR THE ADMINISTRATIVE DUTIES THAT RELATED TO THE APPLICATION AND DETERMINATION OF ELIGIBILITY FOR A PROPERTY TAX CREDIT UNDER THIS SECTION.
- (e) THE APPROVAL AND GRANTING OF TAX CREDITS UNDER THIS SECTION SHALL BE DONE ON A FIRST COME, FIRST-SERVED BASIS. APPLICATION SHALL BE DUE NO LATER THAN DECEMBER 1. APPROVAL AND GRANTING OF AWARDS SHALL BE DONE BEGINNING ON FEBRUARY 1 OF EACH YEAR OF THE PROGRAM, WITH THE TOTAL CUMULATIVE AMOUNT TO BE AWARDED UNDER THE PROGRAM NOT TO EXCEED THE TOTAL AMOUNT APPROPRIATED BY THE TOWN COUNCIL.
- (f) APPLICATION FOR TAX CREDIT ESTABLISHED HEREIN SHALL BE MADE UNDER OATH ON AN APPLICATION PROVIDED BY THE TOWN MANAGER OR HIS OR HER DESIGNEE. THE APPLICANT SHALL PROVIDE A LEGAL DESCRIPTION OF THE PROPERTY, THE PROPERTY OWNER'S NAME, PROOF OF PERMANENT RESIDENCY IN THE TOWN, A COPY OF THE OWNER'S APPLICATION TO THE STATE HOMEOWNER'S TAX CREDIT PROGRAM AND WRITTEN VERIFICATION THAT THE SAME WAS GRANTED AND AWARDED TO THE OWNER, AND CONFIRMATION FROM THE CODE COMPLIANCE DEPARTMENT THAT THE PROPERTY DOES NOT HAVE ANY ACTIVE OR OPEN VIOLATIONS OF THE BERWYN HEIGHTS PROPERTY MAINTENANCE CODE OR OWE ANY RELATED FINES FOR CURRENT OR PAST VIOLATIONS.

**BE IT FURTHER ORDAINED** that the Town Council of the Town of Berwyn Heights, Maryland on the 11<sup>th</sup> day of September 2019 hereby adopted Ordinance 180 - A Residential Property Tax Credit Program; and

**BE IT FURTHER ORDAINED**, that Ordinance 180 shall become effective on the 1<sup>st</sup> day of October 2019, after being read at the August 14, 2019 and the September 11, 2019 Town Meetings, pursuant to Section 311 of the Berwyn Heights Charter, unless within twenty (20) days after its passage a referendum petition is filed with the Town Administrator. If such a petition is filed, this Ordinance shall be held in abeyance pending the outcome of a special election.

ATTEST:

Kerstin Harper, Town Clerk



ORDERED

Stephen D. Isler, Mayor

Explanation:

UPPERCASE indicates new matter; ~~Strikethrough~~ indicates matter stricken from existing law; Underlining indicates amendments.