

## **Dwelling on Cemetery Property**

### **Program Purpose and Description**

This program was designed to provide a full city property tax credit for improved properties: 1) located on the site of cemetery property that is exempt under State Tax Property Article §7-201 and 2) used as a dwelling by an employee of the owner of the exempt property.

### **Rules and Regulations:**

1. Application must be filed on or before September 1<sup>st</sup> of the taxable year for which the credit is sought (for example, to receive the credit for 2010, the application must be submitted on or before September 1<sup>st</sup> 2010)
2. The credit is applicable to all City property taxes on the improved properties as stipulated above.
3. The cemetery property on which the dwelling is located must be exempt from property tax under section 7-201 of the Tax Property Article of the Annotated Code of Maryland.
4. Failure to receive tax credit prior to the delinquency date does not prevent the imposition of interest and penalties which may apply to the state property tax or the balance of any city property tax which may be due.
5. Any applicant who makes a false statement for the purpose of obtaining a tax credit under the provisions of this subtitle shall be guilty of a misdemeanor and shall be fined not more than one thousand (\$1,000) or imprisonment not to exceed 90 days or both fine and imprisonment.

### **Legal Reference**

- State enabling legislation - Annotated Code of Maryland, Tax Property Article, Section 9-202.
- Baltimore City Code, Article 28-Taxes, Section 10-2. Ordinance 04-672.

**MAYOR AND CITY COUNCIL OF BALTIMORE**  
DEPARTMENT OF FINANCE  
BUREAU OF REVENUE COLLECTIONS  
ROOM 3, ABEL WOLMAN MUNICIPAL BUILDING  
BALTIMORE, MARYLAND 21202

Application for Tax Credit for Dwelling on Cemetery Property

I hereby make application for a Tax Credit against Real Property Taxes for the taxable year \_\_\_\_\_ for the following dwelling located on cemetery property, which is occupied by an employee of the owner of the cemetery:

Assessed Address: \_\_\_\_\_

Ward \_\_\_\_\_ Section \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_

This application is made pursuant to the provisions contained on the reverse side hereof.

\_\_\_\_\_  
Date Authorized Signature

\_\_\_\_\_  
Title

APPROVED:

\_\_\_\_\_  
Date Department of Finance Approval

Contact:  
Baltimore City Bureau of Revenue Collections Call Center  
410-396-3971  
BaltimoreCityCollections@baltimorecity.gov  
Monday – Friday 8:30 a.m. – 4:30 p.m.