

# BALTIMORE CITY DEPARTMENT OF FINANCE

## Dwellings on Cemetery Property

### Program Purpose and Description

This program was designed to provide a tax credit from Baltimore City real property taxes levied on any improvement:

- (1) located on the site of cemetery property that is exempt under State Tax-Property Article § 7-201,
- (2) if the improvement is used as a dwelling by an employee of the owner of the exempt property.

### Application Procedures:

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 taxable year 2021-2022, the application must be submitted on or before September 1<sup>st</sup>, 2021)
2. The credit is applicable to the full amount of the City property taxes imposed on the improvement.
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 this section is guilty of a misdemeanor and, on conviction, is subject to a fine of not more than \$1,000 or imprisonment for not more than 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.

### Contact

For more information about the Dwelling on Cemetery Property Tax Credit, please contact:

City of Baltimore  
Department of Finance  
Fiscal Integrity Office  
410-396-8961  
[Tax.Credits@BaltimoreCity.gov](mailto:Tax.Credits@BaltimoreCity.gov)

City of Baltimore  
Department of Finance  
Fiscal Integrity Office  
100 North Holliday Street  
City Hall, Room 544  
Baltimore, MD 21202  
[Tax.Credits@BaltimoreCity.gov](mailto:Tax.Credits@BaltimoreCity.gov)

TAX CREDIT APPLICATION 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 and that the improvement of the exempt property is used as a dwelling by an employee of the cemetery for the prescribed period.

Property Address: \_\_\_\_\_

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

I declare under penalty of perjury, that this application, including any accompanying forms and statements, has been examined by me, and the information contained herein, to the best of my knowledge and belief, is true, correct, and complete; that I have a legal interest in this property.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Owner's Signature

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FOR OFFICIAL USE ONLY:

Approved: \_\_\_\_\_

Date: \_\_\_\_\_

Department of Finance, Fiscal Integrity Office