

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council Of Howard County, Maryland

2016 Legislative Session

Legislative Day No. 17

Bill No. 74 -2016

Introduced by: The Chairperson at the request of the County Executive

AN ACT amending the age of eligibility for the property tax credit for senior citizens; making certain technical corrections; and generally related to the real property tax credit for senior citizens.

Introduced and read first time _____, 2016. Ordered posted and hearing scheduled.

By order _____
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2016.

By order _____
Jessica Feldmark, Administrator

This Bill was read the third time on _____, 2016 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2016 at ___ a.m./p.m.

By order _____
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive _____, 2016

Allan H. Kittleman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1 **Section 1. Be It Enacted** by the County Council of Howard County, Maryland that the Howard
2 County Code is amended as follows:

3
4 *By amending Title 20 “Taxes, Charges, and Fees”*
5 *Subsection (b) of Section 20.129 “Property tax credit for senior citizens”*

6
7 **Title 20. Taxes, Charges, and Fees.**

8 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

9 **Part III. State-Authorized Howard County Tax Credits.**

10
11 **Section 20.129. Property tax credit for senior citizens.**

12 (b) *Credit Established:*

- 13 (1) In accordance with section 9-245 of the [[tax-property article]] TAX-PROPERTY
14 ARTICLE of the Annotated Code of Maryland, the owner of real property may
15 receive a property tax credit against the County property tax imposed on the
16 property if the property is owned, wholly or partly, by an individual:
- 17 (i) Who is at least [[70]]65 years old;
 - 18 (ii) Who uses the property as the individual's principal residence for at least
19 the period that would be required to qualify for the credit under section 9-
20 104 of the [[tax-property article]] TAX-PROPERTY ARTICLE of the
21 Maryland Annotated Code;
 - 22 (iii) Who lives in a household with a combined income that does not exceed
23 500 percent of the most recent poverty guidelines for a household of two
24 individuals updated periodically in the Federal Register by the United
25 States Department of Health and Human Services under 42 U.S.C.
26 9902(2); and
 - 27 (iv) Who lives in a household with a combined net worth that does not exceed
28 \$500,000.00.
- 29 (2) The amount of the credit shall equal 25 percent of the County property tax due in
30 the current year after applying the homestead credit authorized under section 9-
31 105 of the [[tax-property article]] TAX-PROPERTY ARTICLE of the Annotated Code

1 of Maryland.

2 (3) The amount of the credit shall be calculated after all other credits granted for that
3 property under this subtitle or the [[tax-property article]] TAX-PROPERTY ARTICLE
4 of the Annotated Code of Maryland have been applied so that the credit granted
5 under this section makes up any difference between (i) the sum of all the other
6 property tax credits and (ii) the amount that this credit would be if there were no
7 other credits.

8 (4) Property taxes attributable to an increase in the value of the property because of
9 substantial improvements to the property shall be excluded from the calculation
10 described in paragraph (2) of this subsection.

11
12 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that
13 *this Act shall become effective 61 days after its enactment.*