

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

County Council Of Howard County, Maryland

2016 Legislative Session

Legislative Day No. 17

Bill No. 75 -2016

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

AN ACT establishing a tax credit against the County tax imposed on real property that is owned by individuals who are at least 65 years of age and have lived in the same dwelling for the preceding 40 years or who are at least 65 years of age and a retired member of the Armed Forces of the United States, under certain conditions; establishing the amount, terms, conditions, and duration of the credit; providing for an application procedure and administration of the credit; and generally relating to real property tax credits.

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 adding Title 20 “Taxes, Charges, and Fees”
5 Section 20.129E “Property tax credits for Seniors and Retired Military Personnel”.

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 20.129E. PROPERTY TAX CREDIT FOR SENIORS AND RETIRED MILITARY PERSONNEL.**

12 (A) *DEFINITIONS.* IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED:

13 (1) *ARMED FORCES OF THE UNITED STATES* SHALL MEAN THE ARMY, NAVY, AIR FORCE,
14 MARINES, AND COAST GUARD.

15 (2) *DWELLING* HAS THE MEANING SET FORTH IN SECTION 9-105 OF THE TAX-PROPERTY
16 ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

17 (3) *ELIGIBLE COUNTY TAX* MEANS THE AMOUNT OF COUNTY TAX ON THE LESSER OF
18 \$500,000 OR THE ASSESSED VALUE OF THE DWELLING REDUCED BY THE AMOUNT OF
19 ANY ASSESSMENT ON WHICH A PROPERTY TAX CREDIT IS GRANTED UNDER SECTION
20 9-105 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

21 (B) *CREDIT ESTABLISHED AND ELIGIBILITY.* IN ACCORDANCE WITH SECTION 9-258 OF THE TAX-
22 PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THE OWNER OF A DWELLING MAY
23 RECEIVE A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON THE
24 PROPERTY CONTAINING THE DWELLING IF THE PROPERTY IS OWNED BY AN INDIVIDUAL:

25 (1) WHO IS AT LEAST 65 YEARS OLD AND HAS LIVED IN THE SAME DWELLING FOR AT
26 LEAST THE PRECEDING 40 YEARS; OR

27 (2) WHO IS AT LEAST 65 YEARS OLD AND IS A RETIRED MEMBER OF THE ARMED FORCES
28 OF THE UNITED STATES.

29 (C) *AMOUNT OF CREDIT.* AN INDIVIDUAL WHO MEETS THE QUALIFICATIONS OF SUBSECTION (B) OF
30 THIS SECTION IS ELIGIBLE FOR A PROPERTY TAX CREDIT EQUAL TO 20 PERCENT OF THE ELIGIBLE
31 COUNTY TAX.

1 (D) *DURATION OF CREDIT.* THE CREDIT MAY BE GRANTED FOR A PERIOD OF UP TO FIVE YEARS AND
2 AS LONG AS THE PROPERTY OWNER REMAINS QUALIFIED UNDER SUBSECTION (B) OF THIS SECTION.

3 (E) *PROHIBITION.* A PROPERTY OWNER WHO IS GRANTED A CREDIT UNDER THIS SECTION MAY NOT
4 BE GRANTED A CREDIT UNDER SECTION 20-129 OF THIS CODE DURING THE SAME FISCAL YEAR.

5 (F) *APPLICATION.* TO RECEIVE THE TAX CREDIT, A PROPERTY OWNER SHALL SUBMIT AN
6 APPLICATION TO THE DEPARTMENT OF FINANCE:

- 7 (1) ON THE FORM THAT THE DEPARTMENT OF FINANCE REQUIRES;
- 8 (2) THAT DEMONSTRATES THAT THE OWNER IS ENTITLED TO THE CREDIT; AND
- 9 (3) ON OR BEFORE THE DATE THAT THE DEPARTMENT OF FINANCE SETS.

10 (G) *ADMINISTRATION.* THE DEPARTMENT OF FINANCE MAY ADOPT GUIDELINES, REGULATIONS, OR
11 PROCEDURES TO ADMINISTER THIS SECTION.

12 (H) *PUBLICITY:*

- 13 (1) THE DIRECTOR OF FINANCE SHALL DEVELOP AND CARRY OUT A PLAN TO PUBLICIZE
14 THE CREDIT AUTHORIZED BY THIS SECTION. THE PLAN SHALL BE DESIGNED TO
15 REACH THOSE TAXPAYERS MOST LIKELY TO BE ELIGIBLE FOR THE CREDIT.
- 16 (2) THE OFFICE ON AGING AND INDEPENDENCE, OR ANOTHER APPROPRIATE UNIT OF
17 COUNTY GOVERNMENT THAT THE COUNTY EXECUTIVE SELECTS, SHALL DEVELOP
18 AND CARRY OUT A PLAN TO EDUCATE SENIOR CITIZENS ABOUT THE CREDIT
19 AUTHORIZED BY THIS SECTION.

20 (I) *EFFECTIVE DATE.* THE TAX CREDIT AUTHORIZED BY SUBSECTION (B) OF THIS SECTION APPLIES
21 TO TAX YEARS BEGINNING AFTER JUNE 30, 2017.

22

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