

Introduced 11/7/16
Public Hearing 11/21/16
Council Action 12/5/16
Executive Action 12/9/16
Effective Date 2/8/17

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 November 7, 2016. Ordered posted and hearing scheduled.

By order

Jessica Feldmark
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 November 21, 2016.

By order

Jessica Feldmark
Jessica Feldmark, Administrator

This Bill was read the third time on December 5 2016 and Passed , Passed with amendments _____, Failed _____.

By order

Jessica Feldmark
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 7th day of December 2016 at 5 a.m./p.m.

By order

Jessica Feldmark
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive Dec 9, 2016

Allan H. Kittleman
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.*

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on December 9, 2016.



Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on _____, 2016.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on _____, 2016.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on _____, 2016.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on _____, 2016.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on _____, 2016.

Jessica Feldmark, Administrator to the County Council