

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

County Council Of Howard County, Maryland

2017 Legislative Session

Legislative Day No. 1

Bill No. 7 -2017

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

AN ACT amending the Livable Homes Tax Credit in order to amend the features for which one may receive the tax credit; adding certain features; amending the amount of the credit that may be received; amending certain reporting requirements; and generally relating to real property tax credits.

Introduced and read first time _____, 2017. 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 _____, 2017.

By order _____
Jessica Feldmark, Administrator

This Bill was read the third time on _____, 2017 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 _____, 2017 at ___ a.m./p.m.

By order _____
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive _____, 2017

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 Section 20.129C “Property tax credit for accessibility features”

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 20.129C. Property tax credit for accessibility features.**

12 (a) *"Feature" defined.* In this section, "feature" means a permanent modification to a residence
13 that results in:

- 14 (1) A no-step front door entrance with a threshold that does not exceed ½ inch in depth
15 with tapered advance and return surfaces or, if a no-step front entrance is not feasible, a
16 no-step entrance to another part of the residence that provides access to the main living
17 space of the residence;
- 18 (2) An installed ramp creating a no-step entrance;
- 19 (3) An interior doorway that provides a 32-inch wide or wider clear opening;
- 20 (4) An exterior doorway that provides a 36-inch wide or wider clear opening but only if
21 accompanied by exterior lighting that is either controlled from inside the residence,
22 automatically controlled, or continuously on;
- 23 (5) Walls around a toilet, tub, or shower reinforced to allow for the proper installation of
24 grab bars with grab bars installed in accordance with the ADA Standards for Accessible
25 Design;
- 26 (6) Maneuvering space of at least 30 inches by 48 inches in a bathroom or kitchen so that a
27 person using a mobility aid may enter the room, open and close the door, and operate
28 each fixture or appliance;
- 29 (7) An exterior or interior elevator or lift or stair glide unit;
- 30 (8) An accessibility-enhanced bathroom including BUT NOT LIMITED TO a walk-in or roll-in
31 shower or ~~[[tub]]TUB, BUILT-IN SHOWER SEATS, AND LOWERED SEATS; [[or]]~~

- 1 (9) Alarms, appliances, and controls structurally integrated into the unit designed to assist
 2 an individual with a sensory disability[.];
- 3 (10) AN ACCESSIBLE PATH BETWEEN PARKING AND THE HOME THAT MEETS STANDARDS SET
 4 FORTH IN THE AMERICANS WITH DISABILITIES ACT;
- 5 (11) A “NO-STEP” ACCESS TO ANY ENTRANCE ON AN ACCESSIBLE ROUTE;
- 6 (12) RAILINGS FOR HALLWAYS OR INTERIOR OR EXTERIOR STEPS OR THE IMPROVEMENT OF
 7 STAIR DESIGN;
- 8 (13) HALLWAYS THAT ARE AT LEAST 36-INCHES WIDE;
- 9 (14) A MASTER BEDROOM AND MASTER BATHROOM ON THE FIRST FLOOR;
- 10 (15) SMOOTH TRANSITIONS BETWEEN ROOMS AND, FOR PURPOSES OF THIS SECTION, “SMOOTH
 11 TRANSITION” SHALL MEAN A VERTICAL THRESHOLD OF 2 INCHES OR LESS;
- 12 (16) SLIP-RESISTANT FLOORING;
- 13 (17) LEVER HANDLES ON KITCHEN AND BATHROOM SINKS OR SHOWERS AND INTERIOR AND
 14 EXTERIOR DOORS;
- 15 (18) THE RELOCATION OF:
- 16 (i) SWITCHES, DOORBELLS, THERMOSTATS, AND BREAKER BOXES SO THAT THEY ARE
 17 NO MORE THAN 48 INCHES ABOVE THE FLOOR; OR
- 18 (ii) ELECTRICAL RECEPTACLES SO THAT THEY ARE AT LEAST 15 INCHES ABOVE THE
 19 FLOOR; ~~OR~~
- 20 (19) CLOSET RENOVATIONS FOR ACCESSIBILITY INCLUDING, WITHOUT LIMITATION, CLOSET
 21 RODS THAT ADJUST FROM 3 FEET TO 5 FEET, 6 INCHES-;
- 22 (20) ANTI-SCALD DEVICES; OR
- 23 (21) ANY FEATURE THAT THE COUNTY REQUIRES PARTICULARLY FOR AGE-RESTRICTED ADULT
 24 HOUSING.
- 25 (b) *Credit Established.* In accordance with section 9-250 of the Tax-Property Article of the
 26 Annotated Code of Maryland, the owner of real property may receive a property tax credit
 27 against the County property tax for a feature that is installed on an existing residence that is
 28 the owner's principal residence when the feature is installed.
- 29 (c) *Amount of Credit.*
- 30 (1) The tax credit allowed under this section is the lesser of:
- 31 (i) [[Fifty percent]] THE AMOUNT of the eligible costs; or

1 (ii) Two thousand five hundred dollars.

2 (2) If this credit exceeds the County property tax, the Department of Finance shall apply the
3 excess to future tax years until the property owner receives the full amount of the credit.

4 (d) *Eligible Costs.* (1) Eligible costs are those that:

5 ~~(1)~~ (I) Are incurred within 12 months before the application for the credit;

6 ~~(2)~~ (II) Are for a feature authorized under this section, including reasonable costs to
7 install the feature;

8 ~~(3)~~ (III) Were paid by the applicant and were not, and will not be, reimbursed by any
9 entity; and

10 ~~(4)~~ (IV) Exceed A TOTAL OF \$500.00.

11 (2) ELIGIBLE COSTS INCLUDE AN AGE FRIENDLY ASSESSMENT DONE BY A CERTIFIED AGING IN
12 PLACE SPECIALIST, NOT EXCEEDING \$100.

13 (e) *Annual Limit.*

14 (1) During a fiscal year, the total of all tax credits granted under this section shall not
15 exceed \$100,000.00.

16 (2) Credits shall be granted in the order in which the Department of Finance receives the
17 complete application under subsection (f) of this section.

18 (3) A complete application that, if granted, would cause the limit set forth in paragraph (1)
19 of this subsection to be exceeded, shall be granted in the next fiscal year or years and in
20 the order received.

21 (f) *Application.*

22 (1) To receive the credit, a property owner shall submit an application to the Department of
23 Finance:

24 (i) In the format that the Department of Finance requires;

25 ~~(ii) That includes a copy of the building permit for the installation of the feature; (II)~~

26 THAT, FOR A FEATURE LISTED IN SUBSECTION (A)(1), (2), (3), (4), (5), (6), (7), (8),

27 (10), (11), (12), (13), (14), (18), (20), OR (21) OF THIS SECTION, INCLUDES A COPY OF

28 THE APPROPRIATE PERMIT ISSUED UNDER TITLE 3 OF THE HOWARD COUNTY CODE;

29 (iii) That includes the documentation that the Department of Finance requires; and

30 (iv) On or before the date that the Department of Finance sets.

1 (2) Only one application for a credit under this section may be accepted for each property
2 during a single tax year.

3 (g) *Administration.* The Department of Finance may adopt guidelines and procedures to
4 administer this section. The Department of Finance shall submit a written report to the
5 County Council by October 1 of every year for the preceding fiscal year that shall include
6 the following:

7 (1) Number of applicants;

8 (2) Number of applications approved;

9 (3) Income range of applicants;

10 (4) Modification made by the applicant;

11 (5) Reason for the modification;

12 (6) Other sources from which the applicant received funds or applied for assistance for the
13 modification;

14 (7) Efforts to advertise the credit; [[and]]

15 (8) Any program recommendations[[]], INCLUDING RECOMMENDATIONS TO INCREASE THE
16 USE OF THE CREDIT;

17 (9) THE NUMBER OF DENIALS AND THE REASON FOR EACH DENIAL; AND

18 (10) THE TOTAL AMOUNT OF CREDITS APPROVED FOR THE PRECEDING FISCAL YEAR.

19 (h) *Publicity.* The Department of Finance and the Office of Aging and Independence shall
20 publicize the credit authorized by this section in a way designed to inform those most likely to
21 benefit from the credit.

22 (i) *Short Title.* The tax credit established under this section may be cited as "Livable Homes Tax
23 Credit".

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