

Introduced Sept. 4, 2012
Public Hearing Sept. 18, 2012
Council Action Oct. 1, 2012
Executive Action Oct. 5, 2012
Effective Date Dec. 5, 2012

County Council of Howard County, Maryland

2012 Legislative Session

Legislative Day No. 11

Bill No. 28 -2012

Introduced by Jennifer Terrasa
Cosponsored by Calvin Ball

AN ACT establishing a tax credit against the County tax imposed on real property equipped with certain types of accessibility features, 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 property tax credits.

Introduced and read first time September 4, 2012. Ordered posted and hearing scheduled.

By order Stephen M LeGendre
Stephen LeGendre, 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 September 18, 2012.

By order Stephen M LeGendre
Stephen LeGendre, Administrator

This Bill was read the third time on October 1, 2012 and Passed , Passed with amendments , Failed .

By order Stephen M LeGendre
Stephen LeGendre, Administrator

Scaled with the County Seal and presented to the County Executive for approval this 2nd day of Oct., 2012 at 11:00 a.m.

By order Stephen M LeGendre
Stephen LeGendre, Administrator

Approved by the County Executive Oct. 5, 2012

Ken Ulman
Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN ALL 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*
2 *Howard County Code is amended to read as follows:*

3
4 *By adding Title 20. Taxes, Charges, and Fees*
5 *Subtitle 1. Real Property Tax Administration, Credits and Enforcement*
6 *Part III. State Authorized Howard County Tax Credits*
7 *Section 20.129C. Property Tax Credit for Accessibility Features.*

8
9 **Title 20. Taxes, charges, and fees.**

10
11 **Subtitle 1. Real Property Tax Administration, Credits and Enforcement.**

12
13 **Part III. State-Authorized Howard County Tax Credits.**

14
15
16 **SECTION 20-129C. PROPERTY TAX CREDIT FOR ACCESSIBILITY FEATURES.**

17
18 (A) *“FEATURE” DEFINED.*

19 IN THIS SECTION, “FEATURE” MEANS A PERMANENT MODIFICATION TO A RESIDENCE THAT
20 RESULTS IN:

- 21 (1) A NO-STEP FRONT DOOR ENTRANCE WITH A THRESHOLD THAT DOES NOT EXCEED ½ INCH
22 IN DEPTH WITH TAPERED ADVANCE AND RETURN SURFACES OR, IF A NO-STEP FRONT
23 ENTRANCE IS NOT FEASIBLE, A NO-STEP ENTRANCE TO ANOTHER PART OF THE
24 RESIDENCE THAT PROVIDES ACCESS TO THE MAIN LIVING SPACE OF THE RESIDENCE;
- 25 (2) AN INSTALLED RAMP CREATING A NO-STEP ENTRANCE;
- 26 (3) AN INTERIOR DOORWAY THAT PROVIDES A 32 INCH WIDE OR WIDER CLEAR OPENING;
- 27 (4) AN EXTERIOR DOORWAY THAT PROVIDES A 36 INCH WIDE OR WIDER CLEAR OPENING
28 BUT ONLY IF ACCOMPANIED BY EXTERIOR LIGHTING THAT IS EITHER CONTROLLED
29 FROM INSIDE THE RESIDENCE, AUTOMATICALLY CONTROLLED, OR CONTINUOUSLY ON;
- 30 (5) WALLS AROUND A TOILET, TUB, OR SHOWER REINFORCED TO ALLOW FOR THE PROPER
31 INSTALLATION OF GRAB BARS WITH GRAB BARS INSTALLED IN ACCORDANCE WITH THE
32 ADA STANDARDS FOR ACCESSIBLE DESIGN;
- 33 (6) MANEUVERING SPACE OF AT LEAST 30 INCHES BY 48 INCHES IN A BATHROOM OR
34 KITCHEN SO THAT A PERSON USING A MOBILITY AID MAY ENTER THE ROOM, OPEN AND
35 CLOSE THE DOOR, AND OPERATE EACH FIXTURE OR APPLIANCE;
- 36 (7) AN EXTERIOR OR INTERIOR ELEVATOR OR LIFT OR STAIR GLIDE UNIT; ~~OR~~

1 (8) AN ACCESSIBILITY-ENHANCED BATHROOM INCLUDING A WALK-IN OR ROLL-IN SHOWER
2 OR ~~TUB~~-TUB; OR

3 (9) ALARMS, APPLIANCES, AND CONTROLS STRUCTURALLY INTEGRATED INTO THE UNIT
4 DESIGNED TO ASSIST AN INDIVIDUAL WITH A SENSORY DISABILITY.

5
6 (B) *CREDIT ESTABLISHED.*

7 IN ACCORDANCE WITH § 9-250 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE
8 OF MARYLAND, THE OWNER OF REAL PROPERTY MAY RECEIVE A PROPERTY TAX CREDIT AGAINST
9 THE COUNTY PROPERTY TAX FOR A FEATURE THAT IS INSTALLED ON AN EXISTING RESIDENCE THAT
10 IS THE OWNER'S PRINCIPAL RESIDENCE WHEN THE FEATURE IS INSTALLED.

11
12 (C) *AMOUNT OF CREDIT.*

13 (1) THE TAX CREDIT ALLOWED UNDER THIS SECTION IS THE LESSER OF:

14 (i) 50% OF THE ELIGIBLE COSTS; OR

15 (ii) \$2500.

16 (2) IF THIS CREDIT EXCEEDS THE COUNTY PROPERTY TAX, THE DEPARTMENT OF
17 FINANCE SHALL APPLY THE EXCESS TO FUTURE TAX YEARS UNTIL THE PROPERTY OWNER RECEIVES
18 THE FULL AMOUNT OF THE CREDIT.

19
20 (D) *ELIGIBLE COSTS.* ELIGIBLE COSTS ARE THOSE THAT:

21 (1) ARE INCURRED WITHIN 12 MONTHS BEFORE THE APPLICATION FOR THE CREDIT;

22 (2) ARE FOR A FEATURE AUTHORIZED UNDER THIS SECTION, INCLUDING REASONABLE
23 COSTS TO INSTALL THE FEATURE;

24 (3) WERE PAID BY THE APPLICANT AND WERE NOT, AND WILL NOT BE, REIMBURSED BY
25 ANY ENTITY; AND

26 (4) EXCEED \$500.

27
28 (E) *ANNUAL LIMIT.*

29 (1) DURING A FISCAL YEAR, THE TOTAL OF ALL TAX CREDITS GRANTED UNDER THIS
30 SECTION SHALL NOT EXCEED \$100,000.

1 (2) CREDITS SHALL BE GRANTED IN THE ORDER IN WHICH THE DEPARTMENT OF
2 FINANCE RECEIVES THE COMPLETE APPLICATION UNDER SUBSECTION (F) OF THIS SECTION.

3 (3) A COMPLETE APPLICATION THAT, IF GRANTED, WOULD CAUSE THE LIMIT SET FORTH
4 IN PARAGRAPH (1) OF THIS SUBSECTION TO BE EXCEEDED, SHALL BE GRANTED IN THE NEXT
5 FISCAL YEAR OR YEARS AND IN THE ORDER RECEIVED.

6
7 (F) *APPLICATION.*

8 (1) TO RECEIVE THE CREDIT, A PROPERTY OWNER SHALL SUBMIT AN APPLICATION TO
9 THE DEPARTMENT OF FINANCE:

10 (I) IN THE FORMAT THAT THE DEPARTMENT OF FINANCE REQUIRES;

11 (II) THAT INCLUDES A COPY OF THE BUILDING PERMIT FOR THE INSTALLATION
12 OF THE FEATURE;

13 (III) THAT INCLUDES THE DOCUMENTATION THAT THE DEPARTMENT OF FINANCE
14 REQUIRES; AND

15 (IV) ON OR BEFORE THE DATE THAT THE DEPARTMENT OF FINANCE SETS.

16 (2) ONLY ONE APPLICATION FOR A CREDIT UNDER THIS SECTION MAY BE ACCEPTED FOR
17 EACH PROPERTY DURING A SINGLE TAX YEAR.

18
19 (G) *ADMINISTRATION.*

20 THE DEPARTMENT OF FINANCE MAY ADOPT GUIDELINES AND PROCEDURES TO ADMINISTER
21 THIS SECTION. THE DEPARTMENT OF FINANCE SHALL SUBMIT A WRITTEN REPORT TO THE
22 COUNTY COUNCIL BY OCTOBER 1 OF EVERY YEAR FOR THE PRECEDING FISCAL YEAR THAT
23 SHALL INCLUDE THE FOLLOWING:

24
25 (1) NUMBER OF APPLICANTS;

26 (2) NUMBER OF APPLICATIONS APPROVED;

27 (3) INCOME RANGE OF APPLICANTS;

28 (4) MODIFICATION MADE BY THE APPLICANT;

29 (5) REASON FOR THE MODIFICATION;

30 (6) OTHER SOURCES FROM WHICH THE APPLICANT RECEIVED FUNDS OR APPLIED FOR
31 ASSISTANCE FOR THE MODIFICATION;

1 (7) EFFORTS TO ADVERTISE THE CREDIT; AND

2 (8) ANY PROGRAM RECOMMENDATIONS.

3
4 (H) *PUBLICITY.*

5 THE DEPARTMENT OF FINANCE AND THE DEPARTMENT OF CITIZEN SERVICES
6 SHALL PUBLICIZE THE CREDIT AUTHORIZED BY THIS SECTION IN A WAY DESIGNED TO
7 INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT.

8
9 (I) SHORT TITLE.

10 THE TAX CREDIT ESTABLISHED UNDER THIS SECTION MAY BE CITED AS “LIVABLE
11 HOMES TAX CREDIT”.

12
13
14 *Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland, that*
15 *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 October 5, 2012.

Stephen M. LeGendre
Stephen M. LeGendre, 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 _____, 2012.

Stephen M. LeGendre, 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 _____, 2012.

Stephen M. LeGendre, 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 _____, 2012.

Stephen M. LeGendre, 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 _____, 2012.

Stephen M. LeGendre, 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 _____, 2012.

Stephen M. LeGendre, Administrator to the County Council

Amendment 1
Council Bill No. 28-2012

BY: Jennifer Terrasa

Legislative Day No. 13
Date: October 1, 2012

Amendment No. 1

(This amendment adds sensory accessibility features as eligible features.)

1 On page 2, in line 36, strike "OR".

2

3 On page 3, in line 2, strike, "TUB." and substitute "TUB; OR

4

5 (9) ALARMS, APPLIANCES, AND CONTROLS STRUCTURALLY INTEGRATED INTO THE

6 UNIT DESIGNED TO ASSIST AN INDIVIDUAL WITH A SENSORY DISABILITY."

7

8

ADOPTED October 1, 2012

FAILED _____

SIGNATURE Stephen M. Saland

Amendment 2
Council Bill No. 28-2012

BY: Jennifer Terrasa

Legislative Day No. 13
Date: October 1, 2012

Amendment No. 2

(This amendment requires the Department of Finance to record certain information regarding property owners who request the property tax credit for home modifications and adds a short title.)

1 On page 4, in line 19, after "SECTION." insert "THE DEPARTMENT OF FINANCE SHALL
2 SUBMIT A WRITTEN REPORT TO THE COUNTY COUNCIL BY OCTOBER 1 OF EVERY YEAR FOR
3 THE PRECEDING FISCAL YEAR THAT SHALL INCLUDE THE FOLLOWING:

- 4
- 5 (1) NUMBER OF APPLICANTS;
6 (2) NUMBER OF APPLICATIONS APPROVED;
7 (3) INCOME RANGE OF APPLICANTS;
8 (4) MODIFICATION MADE BY THE APPLICANT;
9 (5) REASON FOR THE MODIFICATION;
10 (6) OTHER SOURCES FROM WHICH THE APPLICANT RECEIVED FUNDS OR APPLIED
11 FOR ASSISTANCE FOR THE MODIFICATION;
12 (7) EFFORTS TO ADVERTISE THE CREDIT; AND
13 (8) ANY PROGRAM RECOMMENDATIONS."

14

15 Also on page 4, in line 25, insert:

16 "(I) SHORT TITLE.

17 THE TAX CREDIT ESTABLISHED UNDER THIS SECTION MAY BE CITED AS
18 "LIVABLE HOMES TAX CREDIT"."

19

ADOPTED October 1, 2012
FAILED _____
SIGNATURE Jennifer Terrasa

Amendment 3
Council Bill No. 28-2012

BY: Greg Fox

Legislative Day No. 13
Date: October 1, 2012

Amendment No. 3

(This amendment adds a sunset provision.)

1 On the title page, in line 4 of the title, after "credit;" insert "providing for the termination
2 of this Act.".

3

4

5 On page 4, in line 27, after "enactment.", insert "*It shall remain effective for a period of*
6 *three years and, at the end of the three years, with no further action required by the*
7 *County Council, this Act shall be abrogated and of no further force and effect.*"

8

9

10

ADOPTED _____
FAILED October 1, 2012
SIGNATURE Stephen McEwen

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

County Council of Howard County, Maryland

2012 Legislative Session

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Stephen LeGendre, Administrator

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By order _____
Stephen LeGendre, Administrator

This Bill was read the third time on _____, 2012 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Stephen LeGendre, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2012 at ___ a.m./p.m.

By order _____
Stephen LeGendre, Administrator

Approved by the County Executive _____, 2012

Ken Ulman, County Executive

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10 OF THE FEATURE;

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18 THE DEPARTMENT OF FINANCE MAY ADOPT GUIDELINES AND PROCEDURES TO
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22 THE DEPARTMENT OF FINANCE AND THE DEPARTMENT OF CITIZEN SERVICES
23 SHALL PUBLICIZE THE CREDIT AUTHORIZED BY THIS SECTION IN A WAY DESIGNED TO
24 INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT.

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