

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

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 _____, 2012. Ordered posted and hearing scheduled.

By order _____
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 _____, 2012.

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

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.**

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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

(8) AN ACCESSIBILITY-ENHANCED BATHROOM INCLUDING A WALK-IN OR ROLL-IN SHOWER OR TUB.

(B) *CREDIT ESTABLISHED.*

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

(C) *AMOUNT OF CREDIT.*

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

- (i) 50% OF THE ELIGIBLE COSTS; OR
- (ii) \$2500.

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

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

- (1) ARE INCURRED WITHIN 12 MONTHS BEFORE THE APPLICATION FOR THE CREDIT;
- (2) ARE FOR A FEATURE AUTHORIZED UNDER THIS SECTION, INCLUDING REASONABLE COSTS TO INSTALL THE FEATURE;
- (3) WERE PAID BY THE APPLICANT AND WERE NOT, AND WILL NOT BE, REIMBURSED BY ANY ENTITY; AND
- (4) EXCEED \$500.

(E) *ANNUAL LIMIT.*

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

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

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

(F) *APPLICATION.*

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

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

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

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

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

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

(G) *ADMINISTRATION.*

THE DEPARTMENT OF FINANCE MAY ADOPT GUIDELINES AND PROCEDURES TO ADMINISTER THIS SECTION.

(H) *PUBLICITY.*

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

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