

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

County Council of Howard County, Maryland

2010 Legislative Session

Legislative Day No. 5

Bill No. 23 -2021

Introduced by: Opel Jones and Deb Jung
Co-sponsored by: Christiana Rigby, Liz Walsh, and David Yungmann

AN ACT amending the eligibility requirements for a property tax credit for seniors and retired military personnel in accordance with Chapter 332, Acts of the General Assembly of 2019; and generally relating to property tax credits.

Introduced and read first time _____, 2021. Ordered posted and hearing scheduled.

By order _____
Theodore Wimberley, 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 _____, 2021.

By order _____
Theodore Wimberley, Administrator

This Bill was read the third time on _____, 2021 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Theodore Wimberley, Administrator

Sealed with the County Seal and presented to the County Executive for approval this _____ day of _____, 2021 at ___ a.m./p.m.

By order _____
Theodore Wimberley, Administrator

Approved by the County Executive _____, 2021

Calvin Ball, 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 *By amending:*

4 *Title 20 - Taxes, Charges, And Fees.*

5 *Subtitle 1 – Real property tax; administration, credits, and enforcement.*

6 *Sec. 20.129E. - Property tax credit for seniors and retired*
7 *military personnel.*

8
9 **Title 20 - Taxes, Charges, And Fees**

10 **Subtitle 1 – Real property tax; administration, credits, and enforcement.**

11
12 Sec. 20.129E. - Property tax credit for seniors and retired military personnel.

13 (a) *Definitions.* In this section, the following terms have the meanings indicated:

14 (1) *Armed Forces of the United States* shall mean the Army, Navy, Air Force,
15 Marines, and Coast Guard.

16 (2) *Dwelling* has the meaning set forth in section 9-105 of the Tax-Property Article
17 of the Annotated Code of Maryland.

18 (3) *Eligible County tax* means the amount of County tax on the lesser of \$500,000.00
19 or the assessed value of the dwelling reduced by the amount of any assessment on
20 which a property tax credit is granted under section 9-105 of the Tax-Property
21 Article of the Annotated Code of Maryland.

22 (b) *Credit Established and Eligibility.* In accordance with section 9-258 of the Tax-
23 Property Article of the Annotated Code of Maryland, the owner of a dwelling may
24 receive a property tax credit against the County property tax imposed on the property
25 containing the dwelling if the property is owned by an individual:

26 (1) Who is at least 65 years old and has lived in the same dwelling for [[at least]]
27 the preceding [[40]] NUMBER OF years SPECIFIED IN SUBSECTION (C) OF THIS
28 SECTION;

29 (2) Who is at least 65 years old and is a retired member of the Armed Forces of the
30 United States; or

1 (3) A surviving spouse, who has not remarried, of an individual described in
2 [[paragraph]] ITEM (2) of this subsection.

3 (c) *LONGEVITY QUALIFICATION.*

4 THE LONGEVITY QUALIFICATION PROVIDED IN SUBSECTION (B)(1) OF THIS SECTION IS:

5 (1) TAX YEAR 2022: AT LEAST 38 YEARS;

6 (2) TAX YEAR 2023: AT LEAST 36 YEARS; AND

7 (3) SUBSEQUENT TAX YEARS: AT LEAST 35 YEARS.

8 (D) *Amount of Credit.* An individual who meets the qualifications of subsection (b) of this
9 section is eligible for a property tax credit equal to 20 percent of the eligible County
10 tax.

11 [[(d)]] (E) *Duration of Credit.* The credit may be granted for a period of up to five years
12 and as long as the property owner remains qualified under subsection (b) of this
13 section.

14 [[(e)]] (F) *Prohibition.* A property owner who is granted a credit under this section may
15 not be granted a credit under section 20-129 of this Code during the same fiscal year.

16 [[(f)]] (G) *Application.* To receive the tax credit, a property owner shall submit an
17 application to the Department of Finance:

18 (1) On the form that the Department of Finance requires;

19 (2) That demonstrates that the owner is entitled to the credit; and

20 (3) On or before the date that the Department of Finance sets.

21 [[(g)]] (H) *Administration.* The Department of Finance may adopt guidelines,
22 regulations, or procedures to administer this section.

23 [[(h)]] (I) *Publicity.*

24 (1) The Director of Finance shall develop and carry out a plan to publicize the credit
25 authorized by this section. The plan shall be designed to reach those taxpayers
26 most likely to be eligible for the credit.

1 (2) The Office on Aging and Independence, or another appropriate unit of County
2 Government that the County Executive selects, shall develop and carry out a plan
3 to educate senior citizens about the credit authorized by this section.

4 ~~[(i)]~~ (J) *Effective Date.* The tax credit authorized by subsection (b) of this section
5 applies to tax years beginning after June 30, ~~[[2017]]~~ 2021.

6
7 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that
8 *this Act shall not affect any credits granted for tax years before July 1, 2021.*

9
10 ***Section 3. And Be It Further Enacted*** by the County Council of Howard County, Maryland that
11 *this Act shall become effective 61 days after its enactment.*