

Sayers, Margery

From: Jung, Deb
Sent: Wednesday, April 21, 2021 9:52 AM
To: Sayers, Margery
Subject: FW: CB23-2021- Official Testimony

Deb Jung

Councilmember, District 4
 3430 Court House Drive
 Ellicott City, MD 21043
 410-313-2001

Sign up for my newsletter [here](#).



From: Jerome Carr <jcarr51@verizon.net>
Sent: Thursday, April 1, 2021 10:56 AM
To: CouncilMail <CouncilMail@howardcountymd.gov>
Cc: Williams, China <ccwilliams@howardcountymd.gov>; Ball, Calvin <cball@howardcountymd.gov>
Subject: CB23-2021- Official Testimony

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Dear Councilmembers,

Per the note I received from Ms. China Williams, I understand that I am not allowed to present oral testimony at your session on April 5, 2021, at which you will be considering approval of CB23-2021, seeking to amend the so-called Senior Age in Place Tax Credit (AIP Credit). Ms. Williams indicated that I may provide written testimony, and accordingly, please accept this electronic statement as my written testimony to be included in the official record.

As you are well aware, I am against the approval of CB23-2021. I have also indicated that besides my individual opposition to this proposal, I am also authorized to speak against this proposal on behalf of the 88 unit owners of Hickory Crest Townhome Condominium Inc., an independent living community for 55 plus individuals located between Freetown Road and Owen Brown Road in the Village of Hickory Ridge, Columbia MD.

It is bad policy to offer tax breaks to only those who stay in the same home 35+ years rather than the other seniors who also maintain continuous home ownership of 35+ years in the county, but not in the same home. That is the essence of what CB23-2021 does, and it must not be approved. It is **arbitrary and discriminatory**.

The Council might as well write a law that provides a tax credit to "Green" seniors in the County, but not to "Purple" seniors. Or maybe to those in zip codes 21044 and 20145, but not to those in the other county zip codes. This would be just as arbitrary and discriminatory.

Any belief that CB 23-2021, or for that matter, the current AIP Credit, as written, is of benefit to the senior population of Howard County is misguided, out of touch and just plain untrue. **Taking a bad law, one that unnecessarily and**

unjustifiably limits the benefit of the credit to seniors (i.e., those age 65 or older) who have lived in the same residence for 40 years, and reduces that same residence requirement to 35 years, actually exacerbates the discriminatory and burdensome impact on the majority senior population and others in the County.

It must be remembered that **the AIP Credit is not based on need**. The county already has a credit which is available for those meeting income and net worth criteria. The AIP Credit simply requires meeting an age (65 or over) requirement and an extended period of home ownership in the county. The same residence restriction adds nothing. Indeed, it does not apply to military retirees or their surviving spouse.

The **public statements of councilmembers** promoting CB23-2021 actually provide testimony against it and instead **advocate for an AIP Credit applicable to all long-time seniors**.

- In the Council press release dated 2/18/2021, Councilmember Jung states, "As co-introducer of this bill, I am pleased that we are able to provide this assistance to those who have helped support our County for many years as taxpaying residents. Through their financial contributions, these longtime residents have helped make Howard County one of the best places to live in the Country. This bill recognizes their commitment to our community."
- In that same press release, Councilmember Yungmann states, "Through their decades of property tax payments and other contributions, thousands of long-time residents helped create much of what we enjoy in Howard County. I hope this expanded tax credit will help them remain a part of our community for years to come."

Nowhere in these statements is there any mention of distinguishing between those long-time senior homeowners who lived in the same residence versus those long-time senior homeowners who lived in more than one residence in the county. That is because there is no distinction to make.

I fully support providing property tax relief to long-time senior residents. But I support doing so in a manner that **includes all long-time senior homeowners regardless whether they have lived in a single residence for the required period of time, or multiple residences** over that same period.

The March 15 Public Proceedings regarding CB23-2021 Must be Held Again

Unfortunately, a Councilmember's opening remarks at the outset of the discussion of CB 23-2021 were mistaken and tainted the entire discussion. It was indicated that the proposed bill reflected the limits of the Council's authority, which did not extend to aggregating a resident's ownership of multiple dwellings within the County to reach any ownership time requirement. **To the contrary, as I have been advised, the Office of Law determined that the underlying state law, Tax Property Article 9-258, permits the County to add a criteria such as the aggregation of time in multiple dwellings/residences as an "additional eligibility criteria."** That critical error impacted the entire discussion, the views of citizens listening in or otherwise speaking on the topic. The official record must be corrected, and CB23-2021, if it proceeds, must be reset for public discussion and input.

The AIP Credit Must Provide For Aggregation of All Ownership of Residences

The intent of the AIP Credit is to provide some level of benefit to long-time resident owners of Howard County. The current period of ownership required is 40 years, and the amendment seeks to reduce that to 35 years. Eligibility requires that the individual have lived in the SAME residence for the established period of time, except in the case of retired military (or the surviving spouse of retired military). The exception for military retirees (or a surviving spouse) recognizes that military folks move from area to area based on orders so it is unlikely they could ever meet the same residence requirement.

My experience and I am sure your experiences demonstrate that most residents in Howard County do not begin their ownership journey in a "forever home." This journey generally begins with a condo or townhouse, or maybe a small single family. The next move is often to a larger residence reflecting the need for more family space, increased financial wherewithal, or other factors. Downsizing may come next, perhaps into a senior living community or just a smaller residence, based upon reduced income, health conditions, changed need as children leave the nest, death of a life partner, or other circumstance.

There is absolutely no legitimate rationale to maintain any same residence requirement as a distinction in providing the AIP Credit. The rationale used for excluding the military individuals from this criteria is equally applicable, albeit based upon life's natural occurrences versus a commander's order. In fact, the non-military long-time senior resident may well have paid property taxes for many more years than the military individual.

Some of the comments which I know have been submitted by email to the Council from senior residents opposing CB23-2021 are particularly instructive and are paraphrased below.

- We had the tax credit for 1 year at our... [prior] address and then we downsized practically in our back yard [to a 55 plus community] and we lost the tax credit. We will certainly not live here for 40 years!
- I moved into Allview Estates in this County in 1965 and lived in that home until 2001 when illness made it necessary to move to ... a 55 plus community. I have lived in Howard County for almost 56 years. That should mean more in tax revenue than 35/40 years in one house. Additional tax assistance would help me and others like me to remain in our homes as we age and continue to pay real estate taxes instead of moving to an assisted-living facility, probably outside of the County.
- I would like to advocate for aggregating time spent as a homeowner in Howard County toward the senior [AIP] tax credit. When a senior moves it is often with a heavy heart because the finances have changed; health is more limited; or, the loss of a spouse. Rarely would someone take on moving if it weren't an absolute necessity. Aging in place is a lovely concept but when a spouse has died, taking care of a home is beyond the abilities of most seniors. So the County is penalizing seniors who must move due to the conditions stated above. That is quite unfair when one considers that the senior has become disadvantaged because of their living conditions (finances, health or widowhood), and not their own choice.

The situation for my wife and I is similar. We have owned a home in Howard County/Columbia since 1978. Just not the same home. We moved to our current residence in the 55 plus community of Hickory Crest, in the Columbia Village of Hickory Crest, about 5 years ago. We downsized due to medical issues. So although we have owned a home in the County for 43 years, we do not meet the current criteria.

Indeed, for folks in 55 plus communities in the County, these communities are relatively new, and certainly not anywhere near meeting a 35-40 year same residence standard. The development where I live is about 20 years old, and this is one of the early senior communities in the area. So even original residents would be nowhere near qualifying although they may be long-time homeowners in the County. Does this seem right?

Putting all long-time seniors on equal footing for purposes of the AIP Credit is not difficult. It requires reducing the state-required same residence requirement to a minimal level of say one (1) year, which is permitted, and combining that with the added eligibility criteria that the senior resident have owned/resided in dwellings in the County for at least 40 years (the number based on existing County law).

Who Wins and Who Loses from the AIP Credit

Presently, and as proposed, the winners are the minority of seniors who meet the **same residence** requirement. The benefit, a 20% reduction in the County property tax for 5 years based on assessed value not more than \$500,000. Using an average assessed value of \$445,000, the tax credit is about \$825, or about \$4,100 over 5 years. Someone has to pay for this lost revenue. From what I am told in a conversation with Councilmember Jung, this group is about 4,000 residents. She advised that the total senior group is about 20,100. So in effect, the remaining 80% of seniors pay more in taxes than they would otherwise. And some portion of this senior group would qualify for the credit if it were provided fairly based on aggregating the years in all residences.

It's All About the Money

I am not naive. I recognize that it always comes down to money. As told to me, if the Council were to use the aggregation of dwelling years in determining eligibility for the AIP Credit, making the law fair to all long-time senior homeowners, there is a fear that the County simply could not afford to do so. Certainly not without increasing taxes on other property owners,

which I suspect would not be a popular solution. But that does **not** relieve the Council of its obligation to treat all long-time senior homeowners equally and fairly for purposes of the AIP Credit. The Council knows these facts. The average citizen does not. **It is the obligation of the Council to be fully transparent and act in the interests of all its citizens put on a level playing field. I have referred to several potential options in my discussion of The Way Forward. I suspect there may be others.**

CB 23-2021 turns transparency and fairness on its head. It makes it appear the Council is doing something favorable for seniors, without telling the full story. Indeed, it **makes it worse**. What possible good comes from lowering the eligibility minimum from 40 years to 35 years? So all the long-time senior residents who have moved/downsized remain shut out of the AIP Credit, and in fact they wind up **paying more in taxes** to make up for the lost revenue due to the reduced taxes paid by those meeting the proposed 35 year same residence standard. That is simply a matter of mathematics. The County does not print money.

The Way Forward

Initially, the way forward is to discard CB 23-2021. That is the easy part. It is the right thing to do. Ultimately residents will learn what this bill really does, who has been left out, and who pays. The better course is to note the need for further study, recognizing the Office of Law interpretation which allows the ability to aggregate years in multiple residences. Indeed, it is a positive as the Council seeks a way to benefit more long-time senior homeowners.

The hard part is to figure out what the County can afford and then craft legislation that achieves the benefit sought for long-time senior homeowners. To me, the County affordability issue comes first. Then looking at the potential qualifying population, establish the law based on the economic reality. Possible areas that could be adjusted, if needed, include:

- Adjust the number of years owning a dwelling/residence in the County, currently 40.
- Adjust the qualifying assessed value limit, currently \$500,000
- Adjust the percentage of the credit, currently 20%
- Adjust the number of years during which the credit applies, currently 5.
- Maybe establish an income limit of the taxpayer, something new, though perhaps not popular.

People are tending to work longer, so maybe 40 years of total home ownership in the County should be increased. This is different than the state-mandated criteria related to "same dwelling" ownership, so that would fall under the category of "additional eligible criteria." Maybe the 20% credit is too high from a financial cost to the County, so it needs to be decreased to provide the AIP Credit fairly. Maybe 5 years is too long a period.

In terms of an income cap as a criteria, I recognize that the County already provides a separate 25% senior tax credit with an income and net worth cap. This credit is certainly appropriate and is not a part of the discussion. The AIP Credit was intended to serve a different purpose. But an income cap may need to be considered if necessary to achieve overall affordability to the County. After all, does a resident who earns a significant income (I would not dare to suggest a number here) really need to be given a property tax credit when there are so many unmet needs in the County? As for me, if this was established and we did not qualify, so be it. As long as things are done fairly for all.

The County has broad latitude in establishing the parameters of the AIP Credit under governing state law. State Tax Property Article 9-258 specifically allows the County to provide "additional eligibility criteria for the tax credit."

What the Council **cannot due** is retain arbitrary and outdated criteria as is currently the case with the AIP Credit. Or make it worse in its discriminatory impact on residents. **And fiscal impact does not justify discrimination.** As noted in my original written testimony submitted to the Council, the right way forward is available and best serves the senior population and all other taxpayers of Howard County.

Thank you for the opportunity to provide this additional testimony on CB 23-2021 and the Age In Place Tax Credit.

Sincerely,

Jerome (Jerry) Carr
10727 Autumn Splendor Drive

Columbia MD 21044

Sayers, Margery

From: Williams, China
Sent: Wednesday, April 21, 2021 9:52 AM
To: Sayers, Margery
Subject: FW: Howard County Senior Property Tax Credit- Time Critical due to 3/15 hearing
Attachments: Testomony Bill 23-2021.pdf

From: agoldscher@comcast.net <agoldscher@comcast.net>
Sent: Monday, March 15, 2021 10:49 AM
To: Jung, Deb <djung@howardcountymd.gov>; CouncilMail <CouncilMail@howardcountymd.gov>; Williams, China <ccwilliams@howardcountymd.gov>
Subject: FW: Howard County Senior Property Tax Credit- Time Critical due to 3/15 hearing

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Deb,
I think this is a great idea. We had the tax credit for 1 year at our 6284 Cardinal Lane address and then we downsized practically in our back yard and we lost the tax credit. We will certainly not live here for 40 years!
Hope all is well,
Ann Goldscher
6505 Golden Spring Lane
Columbia, Md 21044
410-598-5775

From: Joan Lipshultz <joanlipshultz@gmail.com>
Sent: Sunday, March 14, 2021 3:24 PM
To: undisclosed-recipients:
Subject: Howard County Senior Property Tax Credit- Time Critical due to 3/15 hearing

Dear Fellow Hickory Crest Residents:

As you may or may not know, Howard County provides a real property tax credit to homeowners age 65 or over who have lived in the SAME residence for at least 40 years. The County Council is now proposing to reduce this requirement to 35 years, phased in. The problem is that most homeowners go through more than one home in their homeownership journey. The credit does NOT allow for the counting of multiple homes owned within the County to meet the 40/35 year requirement, severely limiting the availability of the credit.

I have been working to obtain fair treatment in having the law changed to permit aggregating the years a resident lives in a residence in Howard County. Interestingly, if a resident is retired military or surviving spouse of retired military, the SAME residence rule does not apply as the rule takes into account housing movements of such individuals. I believe the same treatment should apply to all residents.

I have submitted the attached written testimony and I am signed up to speak on this issue tomorrow night.

If you want to support the change I am requesting to include multiple dwellings in which an individual has resided in the County, please send an email to the County Council at CouncilMail@howardcountymd.gov and ccwilliams@howardcountymd.gov.

Please feel free to forward this to anyone else you know who may be impacted by this.

Jerry Carr
10727 Autumn Splendor Drive

Testimony on Council Bill No. 23-2021

To the Honorable Members, Howard County, Maryland Council:

My name is Jerome Carr. I currently reside with my wife at 10727 Autumn Splendor Drive, Columbia MD 21044. This is within a 55+ community known as Hickory Crest. We have lived in Howard County since 1976, and we have owned a residence in the County since 1978. I am 69 years old.

I am opposed to County Bill 23-2021, amending the eligibility requirements for the so-called senior property tax credit. I do so because this amendment is flawed as it overlooks those residents who have lived in the County for the past 35/40 years in multiple residences. The reduction in the number of qualifying years from 40 to 35, in the SAME residence, provides only **very limited relief** and continues to treat long-time older residents **differently** simply because they have moved residences. Current **state law allows the County to be creative and establish the credit more fairly and evenly for its long-time residents.**

The same residence language has its genesis in Section 9-258, Maryland Tax Property Article. It applies to non-military retirees or surviving spouses of military retirees. However, while maintain the same residence language, **the most recent amendment to the statute made two important changes.**

- One change, recognized in the Council proposal, allows flexibility in permitting the credit for a qualifying individual living in the same residence for a minimum number of years, not exceeding 40 years.
- The second important change allows the County to add additional eligibility criteria.

Taken together, these 2 changes would permit the crafting of fairer legislation to benefit long-time resident seniors within Howard County.

The County Council could amend the tax credit requirements for those non-military retirees at least age 65 as follows:

- Require the individual owner of a dwelling to have lived in the same dwelling in the County at least one (1) year
- Require that the individual have owned and lived in dwellings in the County for at least 35 years [or frankly 40 years if so desired to ensure the benefit only goes to truly long-time residents]

This revised proposal would then provide the sought-after relief for senior, long-time residents without the unfair, unnecessary limitation in the current proposal.

This change in the legislation is something that I have been seeking for several months now, as Council Chair Jung is aware from our numerous email communications. As per her suggestion, I have also communicated through our state legislative representatives, including Senator Lam's office. In response Senator Lam's office advised me that **the kind of change I am seeking is available within the context of the amended state law by virtue of the two changes I noted above**, and I have provided those email communications to Council Chair Jung.

The credit has a sound basis in providing a measure of relief to older residents, generally retired, and with more limited income. It also recognizes additional costs such residents may incur in making

changes to their home to ensure a safer living environment or to address disabling conditions. But again, nothing here has anything to do with living in the same residence.

As Council members are fully aware, Howard County has seen a significant increase in the number of so-called 55-Plus communities, where seniors can move into homes better designed for age in place living. Older residents should not be denied the senior tax credit because they have moved into a home with a friendlier first floor master bedroom, accessible bathroom facility, elevators or other improved design for first floor living.

The same residence limitation ignores the reality of what is a typical home ownership pathway. In general, younger residents may start off in an apartment for a bit and then move into a condominium, townhome or small detached single family residence. Such individuals may then move into what might be called their main living home, in one stage or maybe two stages, based upon changes in family, economics or other life circumstances. As such individuals then move into later stages, perhaps becoming empty nesters, suffering a disabling condition, suffering the loss of a spouse or significant other, retiring with limited income, wanting less space or seeking maintenance-free living, residents will move again. This move through a natural sequence should **not** deny the property tax credit. Actually, such movement is a **plus** for the County, as it opens up housing to others seeking more substantial homes for growing families.

I recognize that the current state legislation imposes a same residence requirement for those who are not retired military or the surviving spouse of a military retiree. The logic of that, which I suspect reflects the reality of geographic movement during a military career, applies equally to non-military in the life cycle of home ownership. **People today do not live in one "forever home."**

In closing, I appreciate the focus by the Council in seeking to update the senior age in place tax credit. However, to **make it fairer and more equal for all similarly situated seniors** within the County, I would ask you to **defer approval** of the current proposal and instead seek an amendment that **provides the credit for those who have lived in multiple dwellings** in line with the changes I have noted.

Respectfully,

Jerome D Carr

Sayers, Margery

From: Williams, China
Sent: Wednesday, April 21, 2021 9:51 AM
To: Sayers, Margery
Subject: FW: Howard County Senior Tax Credit

-----Original Message-----

From: Liz's Yahoo Mail <ldebaugh@yahoo.com>
Sent: Sunday, March 14, 2021 4:45 PM
To: Williams, China <ccwilliams@howardcountymd.gov>; CouncilMail <CouncilMail@howardcountymd.gov>
Cc: mobile Theo <theo.stone@gmail.com>; jcarr51@verizon.net
Subject: Howard County Senior Tax Credit

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Dear Council Members,

I would like to advocate for aggregating time spent as a homeowner in Howard county toward the senior tax credit. When a senior moves it is often with a heavy heart because the finances have changed; health is more limited; or, the loss of a spouse. Rarely would someone take on moving if it weren't an absolute necessity. Aging in place is a lovely concept but when a spouse has died, taking care of a home is beyond the abilities of most seniors.

So the County is penalizing seniors who must move due to the conditions stated above. That is quite unfair when one considers that the senior has become disadvantaged because of their living conditions (finances, health or widowhood), and not their own choice.

By counting all the years a person has been a real estate tax paying senior in Howard County toward the tax discount would be only fair.

Thank you,
Elizabeth Debaugh-Stone
Theodore E. Stone
10734 Autumn Splendor Drive
Columbia, Maryland 21044

Sent from my iPad

Sayers, Margery

From: Williams, China
Sent: Wednesday, April 21, 2021 9:43 AM
To: Sayers, Margery
Subject: RE: CB23-2021

Thanks for checking. I'll let the constituent know.

From: Sayers, Margery <msayers@howardcountymd.gov>
Sent: Tuesday, April 20, 2021 4:57 PM
To: Williams, China <ccwilliams@howardcountymd.gov>
Subject: RE: CB23-2021

So in searching my council mail box I found Ms. Whitelock's 3/14 email and I apologize for it not getting posted. I do not have any of the other emails that she references. If you have them, can you forward them to me and I will add them to the file.

Margery Sayers
Executive Assistant
Howard County Council
410-313-0832

From: Williams, China
Sent: Tuesday, April 20, 2021 4:48 PM
To: Sayers, Margery <msayers@howardcountymd.gov>
Subject: FW: CB23-2021

This constituent wasn't able to find the following email testimony in the testimony section for CB23

- I reviewed all of the email testimony provided. I noticed that emails sent by Ms. Nancy Whitelock on 3/14/21 and Ann Goldscher on 3/15/21 were **not** included. Also, an email from Elizabeth Debaugh-Stone and Theodore Stone dated 3/14/21 was **not** included. In addition, my email testimony of 4/1/21 was **not** included. Ms. Whitelock's email was sent to Councilmail and Ms. Goldscher's email was sent to Councilmember Jung, Councilmail and you. The Stone email was sent to Councilmember Walsh and copied to Councilmail and you. My email was sent to Councilmail, County Executive Ball and you. I would ask that these emails also be included with the other testimony.

From: Jerome Carr <jcarr51@verizon.net>
Sent: Monday, April 12, 2021 9:42 AM
To: Williams, China <ccwilliams@howardcountymd.gov>
Cc: 'Jerome Carr' <jcarr51@verizon.net>; Jung, Deb <djung@howardcountymd.gov>
Subject: RE: CB23-2021

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Dear Ms. Williams,

Thank you for the information you provided with your recent email. I would please ask your follow up regarding the following:

- I reviewed all of the email testimony provided. I noticed that emails sent by Ms. Nancy Whitelock on 3/14/21 and Ann Goldscher on 3/15/21 were **not** included. Also, an email from Elizabeth Debaugh-Stone and Theodore Stone dated 3/14/21 was **not** included. In addition, my email testimony of 4/1/21 was **not** included. Ms. Whitelock's email was sent to Councilmail and Ms. Goldscher's email was sent to Councilmember Jung, Councilmail and you. The Stone email was sent to Councilmember Walsh and copied to Councilmail and you. My email was sent to Councilmail, County Executive Ball and you. I would ask that these emails also be included with the other testimony.
- During the recent Council Session on 4/5/21, there were 2 different fiscal impact numbers mentioned. One was from the Audit Department (about \$3M) and the other was from the Finance Department (about \$12M). I note that the cite you sent me only contains the Office of County Auditor analysis. I did not see any reference to the Finance Department analysis, which would seem most critical. Please advise? Also, I would like to receive a copy of the Finance Department analysis or a link to it.
- I also noted that almost all of the testimony referenced was sent to Councilmember Jung. Is this all the testimony? I think there may have been one email directed to Councilmember Walsh, but I do not think I saw anything directed to Councilmembers Jones, Yungmann or Rigby. Is that correct?
- Councilmember Jung had indicated to me that a fiscal analysis indicated that permitting aggregating residences for purposes of the AIP Credit would have a fiscal impact of \$23M. I assume this came from the Audit or Finance Department. I would like to receive a copy of this or a link to it.

Finally, please advise me when CB23-2021 is next scheduled for discussion/vote by the Council.

Thanks in advance for your response.

Sincerely,

Jerome (Jerry) Carr

From: Williams, China [<mailto:ccwilliams@howardcountymd.gov>]

Sent: Tuesday, April 6, 2021 12:58 PM

To: J CARR <jcarr51@verizon.net>

Cc: Jung, Deb <djung@howardcountymd.gov>

Subject: RE: CB23-2021

The fiscal analysis for the originally proposed bill is here:

<https://apps.howardcountymd.gov/olis/LegislationDetail.aspx?LegislationID=12691>

I would suggest contacting the State's Department of Legislative Services for a background on tax credits. The State creates this authority for Charter Counties, like Howard. DLS can be reached here:

<https://msa.maryland.gov/msa/mdmanual/07leg/legser/html/legser.html>

From: J CARR <jcarr51@verizon.net>

Sent: Monday, April 5, 2021 11:50 AM

To: Williams, China <ccwilliams@howardcountymd.gov>

Subject: Re: CB23-2021

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Thanks very much

Sent from my iPhone

On Apr 5, 2021, at 11:49 AM, Williams, China <ccwilliams@howardcountymd.gov> wrote:

All Council sessions (current and past) are available for viewing here:

<https://cc.howardcountymd.gov/Online-Tools/Watch-Us>.

I'll be back in touch regarding your other questions. Legislative session days are very busy with a lot of moving pieces.

From: Jerome Carr <jcarr51@verizon.net>

Sent: Sunday, April 4, 2021 2:03 PM

To: Williams, China <ccwilliams@howardcountymd.gov>

Cc: Jung, Deb <djung@howardcountymd.gov>

Subject: CB23-2021

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Dear Ms. Williams,

I would appreciate your follow up regarding the following:

- Is the April 5 Council session available to the public? If so, please advise of the link for this.
- Please advise of the estimated annual fiscal cost of CB23-2021. Since Councilmember Jung had an estimate of cost if residence years were aggregated, and since she previously noted there was a need to determine fiscal impact of this change, I would gather this information has been determined.
- Please forward any documents that may exist indicating the intent of the Age in Place Tax Credit. Councilmember Jung has indicated different information regarding this, but with no citation or other basis for her comments. If there are no such documents, I would like to know that as well.
- Are Council sessions recorded. If so, how would I be able to access a recording of the Council's public session in March where CB23-2021 was discussed and community testimony was given.

Thank you for your anticipated assistance.

Sincerely,

Jerome (Jerry) Carr