

Introduced 3-1-2021  
Public Hearing 3-15-2021  
Council Action 5-3-2021  
Executive Action 5-6-2021  
Effective Date 7-6-2021

## 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 March 1, 2021. Ordered posted and hearing scheduled.  
By order Theodore Wimberley  
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 March 15, 2021.

By order Theodore Wimberley  
Theodore Wimberley, Administrator

This Bill was read the third time on May 3, 2021 and Passed  Passed with amendments  Failed .

By order Theodore Wimberley  
Theodore Wimberley, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 5 day of May, 2021 at 5:00 p.m.

By order Theodore Wimberley  
Theodore Wimberley, Administrator

Approved by the County Executive May 6, 2021

Calvin Ball  
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.

Tabled April 5, 2021

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  
12 CONSECUTIVE years and as long as the property owner remains qualified under  
13 subsection (b) of this 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) (1) *Application.* To receive the tax credit, a property owner shall submit an  
17 INITIAL application to the Department of Finance:

- 18 ~~(1)~~ (I) On the form that the Department of Finance requires;
- 19 ~~(2)~~ (II) That demonstrates that the owner is entitled to the credit; and
- 20 ~~(3)~~ (III) On or before the date that the Department of Finance sets.

21 (2) AFTER THE INITIAL APPLICATION IS ACCEPTED, THE DEPARTMENT OF FINANCE  
22 SHALL AUTOMATICALLY RENEW THE TAX CREDIT FOR FOUR CONSECUTIVE YEARS  
23 UNLESS THE PROPERTY OWNER IS NO LONGER ELIGIBLE

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

26 ~~[[h]]~~ (I) *Publicity.*

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

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

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

9

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

12

13 ***Section 3. And Be It Further Enacted*** by the County Council of Howard County, Maryland that  
14 *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 May 6, 2021.

Michelle Harrod  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, Administrator to the County Council

Introduced \_\_\_\_\_  
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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

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Calvin Ball, County Executive

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- 24 (1) The Director of Finance shall develop and carry out a plan to publicize the credit  
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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  
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