

Introduced 3/1/2021
Public hearing 3/15/2021
Council action 4/5/2021
Executive action _____
Effective date _____

County Council of Howard County, Maryland

2021 Legislative Session

Legislative day 5

BILL NO. 19 – 2021

Introduced by:
David Yungmann

AN ACT to alter the method to calculate the number of one-acre lots that could be subject to release of easement; removing the minimum size criteria for a parcel on which a landowner's dwelling could be built; and generally relating to agricultural preservation.

Introduced and read first time March 1, 2021. Ordered posted and hearing scheduled.

By order Michelle Harrod
Theodore Wimberly, 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 Michelle Harrod
Theodore Wimberly, Administrator

This Bill was read the third time on April 5, 2021 and Passed _____, Passed with amendments _____, Failed .

By order Michelle Harrod
Theodore Wimberly, 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 Wimberly, Administrator

Approved/Vetoed 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 15. Natural Resources*

5 *Subtitle 5. Agricultural Preservation*

6 *Section. 15.514(a) and (c)*

7

8

9

HOWARD COUNTY CODE

10

Title 15. Natural Resources

11

Subtitle 5. Agricultural Preservation

12

Section 15.514. - Rights.

13

(b) *Limited Number of One-Acre Lots.* This subsection applies only to parcels of 50 acres or more.

14

A landowner may subdivide one one-acre lot per 50 acres OR PORTION THEREOF of the total
15 contiguous acreage which is subject to the easement. The County will release the easement for each
16 one-acre lot permitted after all the following conditions are met:

17

(1) The Board has approved the release of the easement after determining that each lot is
18 located to minimize any disruption of existing or potential future agricultural activities; and

19

(2) The landowner repays the County the price per acre that the County paid for the
20 easement for each lot released.

21

(3) The one-acre maximum lot size permitted under this section may be increased by a
22 maximum of 20 percent pursuant to sections 104.E.6 and 105.E.6 of the Howard County Zoning
23 Regulations.

24

(c) *Limited Number of Dwellings.* Only the following dwellings, which may not be subdivided from
25 the land, may be constructed on land subject to an agricultural land preservation easement, after the
26 Board has determined that they are located so as to minimize disruption of existing or potential future
27 agricultural activities:

28

(1) An existing dwelling which is no longer habitable may be replaced, provided that the

1 existing dwelling is demolished;

2 (2) If permitted under the deed of easement; tenant housing may be constructed at a density
3 of one tenant dwelling per 25 acres; this density includes tenant housing which existed when the
4 County acquired the easement;

5 (3) A landowner's dwelling, if:

6 (i) There were no dwellings other than tenant housing on the parcel when the
7 County acquired the easement; and

8 (ii) [[The parcel is 50 acres or larger; and

9 (iii)]] The parcel is not a subdivision or separate portion of the parcel on which the
10 County acquired the easement, unless the landowner has relinquished the right to subdivide one of the
11 one-acre lots allowed pursuant to section 15.517.

12 *Section 2. Be it further enacted by the County Council of Howard County, Maryland, that this Act*
13 *shall become effective 61 days after its enactment.*

14

**Office of the County Auditor
Auditor's Analysis**

Council Bill No. 19-2021

Introduced: March 1, 2021

Auditor: Owen Clark

Fiscal Impact:

The fiscal impact of this legislation cannot be determined as we are unable to project the number of residential lots and dwellings that easement holders will elect to create as a result of this change.

Please see below for the estimated maximum fiscal impact of these changes:

Potential Maximum Impact	Immediate Impact	Future Impact	
	14 Lots Created	18 Lots Created	19 Dwellings
One-Time Revenues	\$1,078,000	\$1,386,000	\$1,463,000
ALPP Easement Release Revenue	420,000	540,000	-
Annual General Fund Revenues	165,000	212,000	223,000
Annual Non-General Fund Revenues	32,000	42,000	44,000
Pupil/Educational Costs	(174,000)	(223,000)	(236,000)
Net Increase in County Revenues	\$1,521,000	\$1,957,000	\$1,494,000

NOTE: See Attachment A for details related to the assumptions used for these estimates.

Regarding the immediate impact of 14 created lots, these parcels are in the Agricultural Land Preservation Program (ALPP). Owners of these lots could immediately take advantage of changes proposed in Section 15.3514(b) of this legislation if they choose to exchange their child lots for unrestricted lots. From these parcels, the proposed change could allow for the subdivision of up to 14 additional residential lots. These lots can be up to one acre each.

Per the Department of Planning and Zoning (DPZ), there are owners of an additional 37 parcels that could apply for the ALPP and could then take advantage of changes in the legislation. Of these parcels:

- Owners of 18 could create additional lots due to changes to Section 15.514(b). Please see the above chart for the maximum fiscal impact of owners of all 18 parcels choosing to create these lots in the future.
- Owners of 19 could create additional landowner dwellings due to changes in Section 15.514(c)(iii)(2). Please see the above chart for the maximum fiscal impact of owners of all 19 parcels choosing to create these landowner dwellings in the future.

Purpose:

The purpose of this legislation is to amend the County Code for newly acquired ALPP parcels as follows:

- Changes to Section 15.514(c)(iii)(2) remove the 50 acres requirement in order to build a landowner dwelling; and
- Changes to Section 15.514(b) allow landowners of parcels over 50 acres the ability to subdivide 1 one-acre lot per 50 acres or portion thereof for the purpose of building a landowner dwelling.
 - This conversion also applies to unexercised child lots established prior to 1993.

Other Comments:

The procedure for an ALPP parcel owner to create a lot applicable to this legislation includes amending their deed of easement, receiving approval to subdivide the lot from the easement, and repaying the County for the amount received for the easement.

Per information provided by DPZ:

- The Howard County Agricultural Preservation Board voted in favor of recommending these changes on February 22, 2021.
- Over time, the ALPP has reduced parcel size requirements, allowing parcels as small as 20 acres to join the program. The proposed change would enable the construction of a landowner dwelling on smaller parcels.

Attachment A

Breakdown of revenue associated with CB19-2021

1. Increased revenue from 14 lots associated with the changes in Section 15.3514(b) of this legislation where child lots can be exchanged for unrestricted lots:

Annual Revenue Sources	
Property Tax	105,000
Local Income Tax	60,000
Total	165,000

One-Time Revenue Sources	
County Transfer Tax	129,000
Recordation	26,000
School Surcharge	769,000
Road Excise Tax	154,000
ALPP Easement Release Revenue*	420,000
Total	1,498,000

Non-General Fund Revenue Sources	
Fire Tax	24,000
Ad Valorem	8,000
Total	32,000

2. Increased revenue from the development of 18 lots that is possible due to changes of Section 15.514(b):

Annual Revenue Sources	
Property Tax	135,000
Local Income Tax	77,000
Total	212,000

One-Time Revenue Sources	
County Transfer Tax	166,000
Recordation	33,000
School Surcharge	989,000
Road Excise Tax	198,000
ALPP Easement Release Revenue*	540,000
Total	1,926,000

Non-General Fund Revenue Sources	
Fire Tax	31,000
Ad Valorem	11,000
Total	42,000

3. Increased revenue from creation of 19 additional landowner dwellings due to changes in Section 15.514(c)(iii)(2):

Annual Revenue Sources	
Property Tax	142,000
Local Income Tax	81,000
Total	223,000

One-Time Revenue Sources	
County Transfer Tax**	0
Recordation**	0
School Surcharge	1,044,000
Road Excise Tax	209,000
ALPP Easement Release Revenue*	0
Total	1,253,000

Non-General Fund Revenue Sources	
Fire Tax	33,000
Ad Valorem	11,000
Total	44,000

Assumptions Used in Calculations

Housing Type	Average Square Feet	Average Sales Price (\$)	Assumed Taxable Income (\$)
SFD Rural West	7,327	737,110	133,830

Increase in Pupil/Educational Costs

ESTIMATED EDUCATIONAL COST PER 2020 APFO SCHOOL CAPACITY CHARTS					
Potential Impact	Allocations	Unit Type	Estimated Total Yield	Cost Per Pupil	Estimated Education Cost
14 Lots	14	SFD	11.3	15,340	173,596
18 Lots	18	SFD	14.6	15,340	223,194
19 Landowner Dwellings**	19	SFD	0	15,340	0

* For ALPP Easement Release Revenue to the Agricultural Preservation Fund, our Office is assuming:

- Based on the general range of easement acquisition costs estimated by DPZ, the County acquired each easement for \$30,000 per acre and, therefore, will be paid that amount by landowners wishing to subdivide residential lots from their preservation easement.
- Each lot will be one acre in size.

** Not Applicable. Since no subdivision of land is associated with the additional landowner dwellings, our estimate assumes they will not yield any additional County Transfer Tax, Recordation Tax, Easement Release Revenue, or Education Costs since these dwellings are assumed to be built on ALPP lots for the existing owner.

CB19

Sayers, Margery

From: C. Alan Sharp <calansharp@gmail.com>
Sent: Tuesday, April 13, 2021 5:00 PM
To: Walsh, Elizabeth; Jones, Opel; Rigby, Christiana; Jung, Deb; Yungmann, David;
CouncilMail
Cc: Knight, Karen; Skalny, Cindy; Royalty, Wendy; Little, Cristiana; Gelwicks, Colette;
Facchine, Felix; Williams, China; Gick, Ginie; Harris, Michael; Alston, Ashley; Levy, Joy
Subject: CB-19 -- Smart Farmland Preservation

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

Council Members,

I'm disappointed at the outcome of the vote on CB-19. I suspect the implications of which were not fully understood. **I write you today speaking only to the portion of the bill that allowed vacant properties less than 50 acres to retain one future building right after going into ALPP.** According to Joy Levy, in the history of the County's ALPP only one vacant property less than 50 acres has ever gone into the program. The economics simply don't work on farms today where no dwelling right exists. In the case of this one property, I believe the property owner had a building right on an adjacent parcel. In order to promote agricultural preservation and agricultural businesses I urge you to co-sponsor a bill with Councilman Youngman that addresses only this one issue of the two raised in CB-19.

By way of example, I own 24.3 acres of highly productive farmland off Jennings Chapel Road in the vicinity of many other preserved farms and the Patuxent State Park. **My preference is to place the property in ALPP and continue farming 100% of the farm, however, the way the regulations work now, in order to preserve the future right to one dwelling, as would be permitted under easement, I will have to take land out of ag production and build a house now before entering the program. All else would be equal except that I would lose productive ag land and build a house I don't want or need. Why not allow farmers to retain that right for future use rather than needlessly accelerating development of the property to be preserved?** It seems counterintuitive that the regulations will effectively require me to build a house in order to preserve the farm. The only other economically viable alternative is doing a 4 lot subdivision. Please help promote the viability of ALPP on unimproved farms.

I look forward to the opportunity to explain the issue in more detail or answer any questions you may have on the subject.

Thank you,

Alan Sharp
301-938-2142

Sayers, Margery

From: C. Alan Sharp <calansharp@gmail.com>
Sent: Monday, March 15, 2021 4:56 PM
To: CouncilMail
Subject: Written Testimony CB 19-2021

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

Council Members,

I support the passage of CB 19-2021 as its enactment will facilitate the preservation and continued agricultural use of 24.3 acres of highly productive farmland. The property is located on Jennings Chapel Road in the vicinity of many other agriculturally preserved lands and Patuxent State Park. It was my intent to put the property into the Agricultural Land Preservation Program and I went as far as receiving an offer letter from the County before becoming aware that I must either construct a dwelling before entering the program, which I have no need for or desire to build, or lose the ability to do so in the future due to the property being less than 50 acres. If the status-quo remains, the economics of putting the property into ALPP isn't viable; the only viable option would be to do 4 lot minor subdivision. However, with the passage of CB 19-2021 the property can enter the preservation program and I can forgo doing a 4 lot minor subdivision.

Thank you for your consideration.

Alan Sharp
301-938-2142.

CB 23-2021

Sayers, Margery

From: Susan HAILMAN <shailman@comcast.net>
Sent: Monday, March 15, 2021 12:36 PM
To: CouncilMail; Jung, Deb
Subject: Homesteaders 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 am writing to support legislation to expand the homesteaders' tax credit currently offered to those who have resided in 1 home in Howard County to include those of us who have owned multiple homes in Howard County for 40 years. I have owned 3 homes in Columbia since 1982 when we moved here from New Jersey. Our homes have changed as our family grew and as we have aged. Like many young couples with small children, we started in a townhouse, moved to a single family home and now an over 55 community with 1 level living.

I realize that there are many of us who would benefit, and there is a revenue implication to such a change, but the county would also benefit. Those of us who are long-time owners are committed to progress and maintenance of the county. We volunteer, we vote, We spend disposable income here, we contribute to local charities. We pay attention to what's going on in our schools and health facilities and libraries and we contribute to civic (and civil) discourse. If fewer of us migrated to Delaware and Pennsylvania to escape high taxes, the county would have a more knowledgeable and responsive community. And we size up and down to remain self-sufficient! If we all stayed in our original homes, delaying a within-county move to avoid higher taxes, the county would be spending more on EMS- how many "fall calls" does EMS currently answer? My guess is that many of them are for seniors in homes they should have left due to accessibility issues. I say that because when we were considering downsizing, we toured many homes recently abandoned by seniors who stayed to long and went straight into nursing homes due to broken hips etc. These homes were not well maintained and would require quite a lot of work to restore- not good for their neighborhoods, for certain.

I urge you to look at making the homesteading credit transferable for long-term owner-residents. We're keepers!

Susan Hailman
6426 Hickory Overlook
Columbia MD 21044

Sayers, Margery

From: Max Buffington <MaxBuffington@comcast.net>
Sent: Monday, March 15, 2021 12:16 PM
To: CouncilMail; Yungmann, David
Subject: Senior Tax Credit

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

I want to register my support for fairness in the Senior Tax Credit by changing it to permit aggregating the years a resident lives in different homes in Howard County.

*Max Buffington
10085 Maplewood Drive
Ellicott City, Maryland 21042*

Sayers, Margery

From: agoldscher@comcast.net
Sent: Monday, March 15, 2021 10:49 AM
To: Jung, Deb; CouncilMail; Williams, China
Subject: FW: Howard County Senior Property Tax Credit- Time Critical due to 3/15 hearing
Attachments: Testomony Bill 23-2021.pdf

[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

Sayers, Margery

From: agoldscher@comcast.net
Sent: Monday, March 15, 2021 10:49 AM
To: Jung, Deb; CouncilMail; Williams, China
Subject: FW: Howard County Senior Property Tax Credit- Time Critical due to 3/15 hearing
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6505 Golden Spring Lane
Columbia, Md 21044
410-598-5775

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Sent: Sunday, March 14, 2021 3:24 PM
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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: Monday, March 15, 2021 10:22 AM
To: Sayers, Margery
Subject: FW: Tax credit for 40 yrs home ownership

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

From: Louise McLaughlin <lmclaugh@comcast.net>
Sent: Sunday, March 14, 2021 8:37 PM
To: Williams, China <ccwilliams@howardcountymd.gov>
Subject: Tax credit for 40 yrs home ownership

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

I would like to see the Bill No. 23-2021 changed to permit aggregating the years a resident lives in a residence in Howard County to receive tax credit. 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. We have lived in the county since 1975 but in two homes. We should be eligible for the tax credit.

Louise McLaughlin
10614 Hickory Crest Lane
Columbia, MD 2104

Sayers, Margery

From: Williams, China
Sent: Monday, March 15, 2021 10:22 AM
To: Sayers, Margery
Subject: FW: Home owner tax credit

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

From: Bob Coren <bcoren46@gmail.com>
Sent: Monday, March 15, 2021 3:49 AM
To: Williams, China <ccwilliams@howardcountymd.gov>
Subject: Home owner tax credit

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

Ms Williams:

I just wrote you a brief email re the home owner tax credit. My email was far less clear than Jerry Carr's detailed testimony (copy attached) but my point was to support his objections to the proposed bill and to ask that it be revised to account for people like us who have had to move from our long time homes in Howard County for health reasons.

My point was to support Mr. Carr's proposal, NOT to support the bill as currently written. I apologize for any possible confusion as to my position on the proposed bill.

Sincerely,
Robert W. Coren
6424 Hickory Overlook
Columbia, MD 21044
443-472-2908

cc: Jerry Carr

Sent from my iPhone

Sayers, Margery

From: Doug Brooks <dmbrooks47@hotmail.com>
Sent: Monday, March 15, 2021 7:37 AM
To: CouncilMail
Cc: jerry carr
Subject: Senior Tax Credit

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

I want to register my support for fairness in the Senior Tax Credit by changing it to permit aggregating the years a resident lives in different homes in Howard County.

Douglas Brooks
7104 Waking Dreams Knoll
Columbia, Md. 21044

Sayers, Margery

From: Bob Coren <bcoren46@gmail.com>
Sent: Monday, March 15, 2021 3:37 AM
To: CouncilMail
Cc: Ann Coren
Subject: Change in Tax Credit rules for Howard County residents of 35+ years

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

To the Council, I lived in HOWARD COUNTY in the same house since 1981. I recently moved to a condo in Hickory Crest for health reasons because my new home allows me to live on one floor. Under the current rules, my wife and I lose our eligibility for the tax credit. I support changes proposed to allow residents with multiple residences in Howard County for a consecutive 35 years to be eligible for the tax credit now. My wife and I live on a fixed income and will lose our eligibility for the credit simply because we can no longer live in our home. We support the proposal to change the eligibility of County residents for the home owner tax credit to 35 years irrespective of where the house is so long as they have lived for 35 years in Howard County.

Robert W. Coren
6424 Hickory Overlook
Columbia, MD 21044
443-472-2908

Sent from my iPhone

Sayers, Margery

From: Susan <sdcompher@aol.com>
Sent: Sunday, March 14, 2021 9:15 PM
To: CouncilMail
Cc: Williams, China
Subject: Senior Property tax credit

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

My name is Susan Compher I have owned homes and lived in Howard County since 1979.

My husband Bob and I moved to a new townhouse at 7457 Broken Staff (21045) in April 1979.

In April 1983 we bought property and built a home at 6273 Audubon Drive. (21044) We sold Broken Staff and moved into that home in October 1983.

In October 2002 we sold Audubon, bought and moved to a 55 and older community at 10641 Hickory Crest La. (21044)

I believe that the real property tax credit should be extended to those seniors who have owned and lived in multiple Howard County residences for 35-40 years not just to those who have lived in the same residence.

Thank you for your time.
Susan and Bob Compher
410-960-9152

Sent from my iPhone

Sayers, Margery

From: Louise McLaughlin <lmclaugh@comcast.net>
Sent: Sunday, March 14, 2021 8:33 PM
To: CouncilMail
Subject: tax credit for 40 yrs home ownership

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

I would like to see the Bill No. 23-2021 changed to permit aggregating the years a resident lives in a residence in Howard County to receive tax credit. 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. We have lived in the county since 1975 but in two homes. We should be eligible for the tax credit.

Louise McLaughlin
10614 Hickory Crest Lane
Columbia, MD 2104

Sayers, Margery

From: Nancy Whitelock <nwhitelock@verizon.net>
Sent: Sunday, March 14, 2021 5:34 PM
To: CouncilMail
Cc: williams@howardcountymd.gov
Subject: Council Bill 23-2021

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

To: The Members of the Howard County, MD Council

Re: Council Bill 23-2021 Senior Property Tax Credit

My name is Nancy Whitelock and I reside at 10758 Autumn Splendor Dr. Columbia, MD. I am writing to ask that when changes are made to this bill that you will grant assistance to more seniors by including continuous residence in Howard County for the required time, not limiting it to time in one residence. 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 this address, which is in 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.

Very truly yours,

Nancy Whitelock

Sayers, Margery

From: Liz's Yahoo Mail <ldebaugh@yahoo.com>
Sent: Sunday, March 14, 2021 4:45 PM
To: Williams, China; CouncilMail
Cc: mobile Theo; 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: Jerome Carr <jcarr51@verizon.net>
Sent: Friday, March 12, 2021 1:38 PM
To: Williams, China
Cc: CouncilMail
Subject: RE: Sign up to address CB23-2021
Attachments: Scan_20210312 (3) Testimony CB 23-2021 page 1.png; Scan_20210312 (2)CB 23-2021 Testimony page 2.png

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

Dear Ms. Williams:

As you know, I have signed up to testify before the Council regarding CB 23-2021. I assume I will receive instructions regarding this.

I have also prepared written testimony for the Council Members, which is attached. I would ask that this be distributed to all Council Members.

If there is anything else I need to do regarding these matters, please let me know.

Thank you very much.

Sincerely,

Jerome (Jerry) Carr

From: Williams, China [mailto:ccwilliams@howardcountymd.gov]
Sent: Friday, March 5, 2021 2:46 PM
To: Jerome Carr <jcarr51@verizon.net>
Subject: RE: Sign up to address CB23-2021

Hi Mr. Carr –

This is where you can download a pdf version of the legislation:

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

Here is information for signing up to testify: <https://apps.howardcountymd.gov/otestimony/>

Written testimony can also be submitted by emailing councilmail@howardcountymd.gov. This email address delivers your email to all Councilmembers.

Your request for review by the Office of Law was forwarded. I will be back in touch when the Councilmember receives a response.

From: Jerome Carr <jcarr51@verizon.net>
Sent: Friday, March 5, 2021 2:27 PM
To: Williams, China <ccwilliams@howardcountymd.gov>
Cc: 'Jerome Carr' <jcarr51@verizon.net>
Subject: Sign up to address 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: My name is Jerome (jerry) Carr, and I live at 10727 Autumn Splendor Drive, Columbia MD 21044. I would like to sign up to address the proposed legislation regarding the Senior Age In Place Tax Credit in Howard County, CB23-2021. I understand the public opportunity to testify on this legislation is March 15, 2021.

Please include me on the list of those who want to testify. I may also want to submit a written statement beforehand if that is permitted, although I also wish to testify orally. Please advise of when any such written statement must be submitted, and the instructions for doing so. Please also provide directions regarding testifying and any links if this is virtual.

I look forward to hearing from you.

Thank you.

Sincerely,

Jerome D Carr
443-257-9929

Testimony on Council Bill No. 23-2021

To the Honorable Members, Howard County 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. 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.

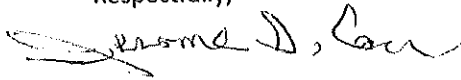
This change in the legislation is something that I have been seeking for several months now, as Council Chair Jung is aware from our numerous email communications. As per her suggestion, I have also communicated through our state legislative representatives, including Senator Lam's office. In response 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.

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.

Council Bill 23-2021 ignores the reality of what is a typical home ownership pathway. **People today do not live in one "forever home."** Younger residents may start off in an apartment for a bit and then move into a condominium, townhome or small detached single family residence. The next move may be to a larger residence as need and finances permit. Maybe another move after that. Then what may be called a down-size move. 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.

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,

A handwritten signature in black ink, appearing to read "Jerome D Carr", written in a cursive style.

Jerome D Carr

Sayers, Margery

From: Lisa May <lisavm78@vt.edu>
Sent: Friday, March 12, 2021 1:37 PM
To: CouncilMail
Subject: HCAR Comments on CB 23 - Support
Attachments: HCAR Comments on CB 23-2021.pdf

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

Good afternoon Chair Walsh and Members of the Council,

Attached you will find comments in support of CB 23 from the Howard County Association of REALTORS. We appreciate your support and attention to this issue.

If you have any questions or concerns, please do not hesitate to contact us. Have a very good weekend.

Best regards,

Lisa May
HCAR



Main 410-715-1437
Fax 410-715-1489
Web www.hcar.org

March 12, 2021

The Honorable Liz Walsh, Chairperson
Howard County Council
George Howard Building
3430 Court House Drive
Ellicott City, MD 21043

RE: CB 23-2021, Amending Property Tax Credit Eligibility for Seniors and Retired Military Personnel

Chairperson Walsh and Members of the Council,

On behalf of the Howard County Association of REALTORS® (HCAR), an organization representing over 2,000 real estate professionals, we write to offer our support for CB 23-2021.

Howard County home prices have more than doubled in the past 25 years. In 1997, the average home sold for just under \$200,000; today, that number approaches \$500,000. While that appreciation benefits homeowners in the form of increased equity, it can also result in higher property tax payments for residents. For seniors on fixed incomes, those tax payments can be difficult to manage.

CB 23 is a reasonable expansion of the County's longevity qualifications from the current 40 years down to 35 years tenure by the 2024 tax year. Because today's homebuyer is now typically in their mid-30s when they their first home purchase, the opportunity to stay in a home for 40 years decreases. The proposed longevity reduction is an important one for this credit to remain available to seniors into the future.

HCAR supports CB 23-2021, and thanks all the members of the Council for their sponsorship of this measure.

Sincerely,

Shirley Matlock, CRS, ABR, ASP, CNE, EcoBROKER, ePRO, GRI, LTG, MRP, PMN, SFR, SRES
President
Howard County Association of REALTORS®



HOWARD COUNTY COUNCIL
AFFIDAVIT OF AUTHORIZATION
TO TESTIFY ON BEHALF OF AN ORGANIZATION

I, Nelson Pollack, have been duly authorized by
(name of individual)

East Columbia 50+ Center Advocacy Group to deliver testimony to the
(name of nonprofit organization or government board, commission, or task force)

County Council regarding 23-2021 to express the organization's
(bill or resolution number)

support for / opposition to / request to amend this legislation.
(Please circle one.)

Printed Name: Nelson Pollack

Signature: Nelson V. Pollack

Date: 12 March 2021

Organization: East Columbia 50+ Center Advocacy Group

Organization Address: Columbia, MD 21045

Columbia, MD 21045

Number of Members: 200+

Name of Chair/President: Claire Femiano / Allison Korn

This form can be submitted electronically via email to councilmail@howardcountymd.gov no later than 2 hours prior to the start of the Public Hearing.



HOWARD COUNTY COUNCIL
AFFIDAVIT OF AUTHORIZATION
TO TESTIFY ON BEHALF OF AN ORGANIZATION

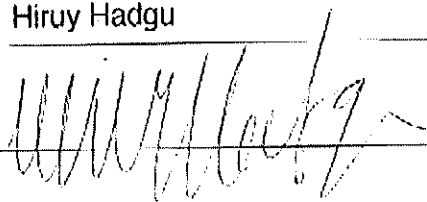
I, Hiruy Hadgu, have been duly authorized by
(name of individual)

Howard County Citizens Association to deliver testimony to the
(name of nonprofit organization or government board, commission, or task force)

County Council regarding CB22 and CB23 to express the organization's
(bill or resolution number)

support for / opposition to / request to amend this legislation.
(Please circle one.)

Printed Name: Hiruy Hadgu

Signature: 

Date: 03/15/2021

Organization: Howard County Citizens Association

Organization Address: P.O.Box 89, Ellicott City, MD 21041

P.O.Box 89, Ellicott City, MD 21041

Number of Members: 500

Name of Chair/President: Stu Kohn

*This form can be submitted electronically via email to
councilmail@howardcountymd.gov no later than 2 hours prior to the start of the
Public Hearing.*



HCCA

Howard County Citizens Association

Since 1961...

The Voice Of The People of Howard County

Date: 15 March 2021

Subject: CB23-2021: Eligibility requirements for a property tax credit for seniors and retired military personnel

The Howard County Citizens Association is supportive of this legislation and would like to thank Councilmembers Jones and Jung for introducing this legislation. We thank the rest of the councilmembers for co-sponsoring this legislation.

In a 2015 survey conducted by Howard County as part of its "Planning for growth of older adult population in Howard County" study, the needs that scored the highest by older adults are to remain at home while aging and access to quality transportation. It is also one of the goals of Howard County's 2004 Senior Housing Master Plan.

We think expanding this bill will help older adults in Howard County age in place.

Unfortunately, the eligibility criteria are too restrictive and we hope to see this expanded to residents who have lived in the county shorter than 35 years. Furthermore, it does not make sense for the dwelling to be the same throughout the years.

According to the same report, those 65 and older are more likely to have household income below the median of \$107,821 (2012 number) and 51% of them also still carry a mortgage.

The economic picture becomes even more grim when considering other kinds of debt. A recent study indicated that parents are taking out on average \$21,000 in student debt on behalf of their children (a national trend).

Expanding the eligibility criteria will help older adults as many more face those needs. We understand that funding can be an issue. However, we think that the county can afford to do more and meet the needs of Howard County's older adults thru these programs than other gimmicky zoning practices that will cost the county more money in the long run.

Instead of building retirement communities that require hundreds of thousands of dollars in down payment, the county can help older adults thru these kinds of targeted programs.

Hiruy Hadgu

HCCA Board of Director

Sayers, Margery

From: PAUL <pkbmlb@comcast.net>
Sent: Monday, March 15, 2021 6:48 PM
To: CouncilMail
Subject: Support change for seniors

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

We support changing to multiple dwellings for seniors for the new tax property credit.

Paul and Mary Lou Bennett

Sent from Xfinity Connect Application