

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

County Council of Howard County, Maryland

2022 Legislative Session

Legislative Day No. 13

Bill No. 52 -2022

Introduced by: Deb Jung

AN ACT amending the criteria, including the duration, for a property tax credit for seniors and retired military personnel in accordance with Chapter 267, Acts of the General Assembly of 2022; and generally relating to property tax credits.

Introduced and read first time _____, 2022. Ordered posted and hearing scheduled.

By order _____
Michelle Harrod, 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 _____, 2022.

By order _____
Michelle Harrod, Administrator

This Bill was read the third time on _____, 2022 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this _____ day of _____, 2022 at ___ a.m./p.m.

By order _____
Michelle Harrod, Administrator

Approved by the County Executive _____, 2022

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
19 [[~~\$500,000.00~~] \$650,000 or the assessed value of the dwelling reduced by the
20 amount of any assessment on which a property tax credit is granted under section
21 9-105 of the Tax-Property 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 the preceding
27 number of years specified in subsection (c) of this section;

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

1 (3) A surviving spouse, who has not remarried, of an individual described in item
2 (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 (e) *Duration of Credit.* The credit may be granted [[for a period of up to five years and]]
12 as long as the property owner remains qualified under subsection (b) of this section.

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

15 (g) (1) *Application.* To receive the tax credit, a property owner shall submit an initial
16 application to the Department of Finance:

17 (i) On the form that the Department of Finance requires;

18 (ii) That demonstrates that the owner is entitled to the credit; and

19 (iii) On or before the date that the Department of Finance sets.

20 (2) [[After the initial application is accepted, the]] THE Department of Finance shall
21 automatically renew the tax credit [[for four consecutive years]] unless the
22 property owner is no longer eligible.

23 (h) *Administration.* The Department of Finance may adopt guidelines, regulations, or
24 procedures to administer this section.

25

26

1 (i) *Publicity.*

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

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

8 (j) *Effective Date.* The tax credit authorized by subsection (b) of this section applies to
9 tax years beginning after June 30, ~~[[2021]]~~ 2023.

10

11 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that:

12 *1. this Act shall not affect the validity of any credits granted for tax years before July 1, 2023;*

13 *and*

14 *2. a property owner who has applied for or received a credit under section 20.129E of the County*
15 *Code prior to the effective date of this Act is eligible to receive a credit for additional years as*
16 *provided by this Act notwithstanding any prior duration limit in Section 20.129E(e).*

17

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