

Introduced	<u>09.06.2022</u>
Public Hearing	<u>09.19.2022</u>
Council Action	<u>10.03.2022</u>
Executive Action	<u>10.13.2022</u>
Effective Date	<u>12.13.2022</u>

**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; specifying that an owner of multiple residential properties may not receive the credit; and generally relating to property tax credits.

Introduced and read first time Sept 6, 2022. Ordered posted and hearing scheduled  
 By order Michelle Harrod  
 Michelle Harrod, Administrator

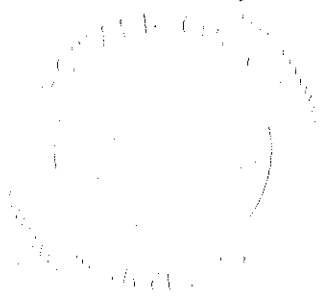
Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on Sept 19, 2022.  
 By order Michelle Harrod  
 Michelle Harrod, Administrator

This Bill was read the third time on oct 3, 2022 and Passed  Passed with amendments  Failed   
 By order Michelle Harrod  
 Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 4 day of oct, 2022 at 2:00 a.m./p.m.  
 By order Michelle Harrod  
 Michelle Harrod, Administrator

Approved by the County Executive October 13, 2022  
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.



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*~~ UNIFORMED SERVICES OF THE UNITED STATES AS  
16 DEFINED IN 10 U.S.C. § 101, THE MILITARY RESERVES, OR THE NATIONAL GUARD.

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

19 (3) *Eligible County tax* means the amount of County tax on the lesser of  
20 [[\\$500,000.00]] \$650,000 or the assessed value of the dwelling reduced by the  
21 amount of any assessment on which a property tax credit is granted under section  
22 9-105 of the Tax-Property Article of the Annotated Code of Maryland.

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

27 (1) Who is at least 65 years old and has lived in the same dwelling for the preceding  
28 number of years specified in subsection (c) of this 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 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; and

6 ~~(2) Tax Year 2023: at least 36 years; and~~

7 ~~(3) (2) Subsequent Tax Years~~ Tax Year 2023 and subsequent Tax Years: at least 35  
8 30 years.

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

12 (e) *Duration of Credit.* The credit may be granted ~~for~~ for a period of up to ~~five~~ EIGHT years  
13 and ~~as long as~~ as long as the property owner remains qualified under subsection (b) of this  
14 section.

15 (f) *Prohibition.* NOTWITHSTANDING SUBSECTION (B) OF THIS SECTION:

16 (1) A property owner who is granted a credit under this section may not be granted a  
17 credit under section 20-129 of this Code during the same fiscal year; AND

18 (2) A PROPERTY OWNER WHO OWNS MORE THAN ONE RESIDENTIAL PROPERTY MAY NOT  
19 BE GRANTED A CREDIT UNDER THIS SECTION.

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

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

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

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

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

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

3 (i) *Publicity.*

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

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

10 (j) *Effective Date.* The tax credit authorized by subsection (b) of this section applies to  
11 tax years beginning after June 30, ~~[[2021]]~~ 2023-2022.

12  
13 ***Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that:***

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

15 *~~2023~~2022; and*

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

19  
20 ***Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that***

21 ***this Act shall:***

22 *1. be construed to apply retroactively to the tax year beginning after June 30, 2022; and*

23 *2. be applied to and interpreted to provide a credit to a property owner who would have been*  
24 *entitled to a credit but for the former time limitation under Section 20.129E(e) of the County*  
25 *Code.*

26  
27 ***Section 4. And Be It Further Enacted by the County Council of Howard County, Maryland that***

28 ***Section 3 of this Act shall not terminate a credit granted before the effective date of this Act.***

29  
30 ***Section 3 Section 5. And Be It Further Enacted by the County Council of Howard County,***

31 ***Maryland that this Act shall become effective 61 days after its enactment.***

Amendment 1 to Council Bill No. 52-2022

BY: Deb Jung

Legislative Day No. 14

Date: October 3, 2022

Amendment No. 1

*(This amendment clarifies what is meant by "Armed Forces of the United States".)*

- 1 On page 1, strike beginning in line 14 with "Army" down through and including "Guard" in line
- 2 15 and substitute "UNIFORMED SERVICES OF THE UNITED STATES AS DEFINED IN 10 U.S.C. § 101,
- 3 THE MILITARY RESERVES, OR THE NATIONAL GUARD".

**I certify this is a true copy of**

Amendment 1 to CBS2-2022

passed on October 3, 2022

Mitchell J. ...  
**Council Administrator**

Amendment 2 to Council Bill No. 52-2022

BY: Christiana Rigby

Legislative Day No. 14

Date: October 3, 2022

Amendment No. 2

*(This Amendment would remove the change to the tax on portion of the assessed value that is eligible for the credit.)*

- 1 On page 1, in line 19, strike both sets of square brackets and strike "\$650,000".

I certify this is a true copy of

Am 2 To CB52-2022

~~passed~~ on October 3, 2022

Mushule Harrod  
Council Administrator

FAILED

Handwritten text, possibly a signature or date, located in the lower right quadrant of the page.

Amendment 3 to Council Bill No. 52-2022

BY: Christiana Rigby

Legislative Day No. 14

Date: October 3, 2022

Amendment No. 3

*(This Amendment specifies that the credit is only available for dwellings assessed at \$650,000 or less when the credit is first sought.)*

1 On page 1:

- 2 • in line 22, before "In accordance" insert "(1)"  
3 • in line 26, strike "(1)" and substitute "(I)"  
4 • in line 28, strike "(2)" and substitute "(II)"  
5

6 On page 2:

- 7 • in line 1, strike "(3)" and substitute "(III)"  
8 • in line 2, strike "(2)" and substitute "(II)" and strike the period and substitute "., AND"  
9 • After line 2, insert "(2) AN INDIVIDUAL IS ELIGIBLE TO RECEIVE A PROPERTY TAX CREDIT  
10 UNDER THIS SECTION IF THE DWELLING FOR WHICH THE CREDIT IS SOUGHT HAS A MAXIMUM  
11 ASSESSED VALUE OF \$650,000 WHEN THE INDIVIDUAL FIRST APPLIES FOR THE CREDIT."  
12

Not Moved

**I certify this is a true copy of**

Am 3 to CB 52-2022

**passed on** October 3, 2022

Michelle Herron  
**Council Administrator**



Amendment 4 to Council Bill No. 52-2022

BY: Christiana Rigby

Legislative Day No. 14

Date: October 3, 2022

Amendment No. 4

*(This Amendment specifies that an owner of multiple residential properties may not receive the credit.)*

1 On the title page, in the purpose paragraph, insert after “2022;”, “specifying that an owner of  
2 multiple residential properties may not receive the credit;”.

3  
4 On page 2:

- 5 • in line 13, after “*Prohibition*” insert

6 “NOTWITHSTANDING SUBSECTION (B) OF THIS SECTION;  
7 (1)”.

- 8  
9 • in line 14, strike the period and insert “; AND”

- 10  
11 • after line 14, insert:

12 “(2) A PROPERTY OWNER WHO OWNS MORE THAN ONE RESIDENTIAL PROPERTY MAY NOT  
13 BE GRANTED A CREDIT UNDER THIS SECTION.”.

**I certify this is a true copy of**

A 4 to CBS2-2022

**passed on** October 3, 2022

Mishela Howard  
**Council Administrator**

**Amendment 5 to Council Bill No. 52-2022**

**BY: Deb Jung**

**Legislative Day No. 14**

**Date: October 3, 2022**

**Amendment No. 5**

*(This amendment provides a reduction in the number of years required in the same house, extends the sunset provision to eight years, and creates a retroactive provision to allow those who may have timed out under the current ordinance to never-the-less receive the credit.)*

1 On page 2:

2 In line 5, after the semicolon, insert "and".

3 Strike line 6.

4 In line 7, strike "(3)" and substitute "(2)", strike "Subsequent Tax Years" and substitute "Tax  
5 Year 2023 and subsequent Tax Years", and strike "35" and substitute "30".

6 In line 11, strike both sets of double brackets and strike "five" and substitute "EIGHT".

7  
8 On page 3:

9  
10 In line 9, strike "2023" and substitute "2022".

11  
12 In line 12, strike "2023" and substitute "2022".

13  
14 in line 17, insert:

15 "Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that this  
16 Act shall:

17 1. be construed to apply retroactively to the tax year beginning after June 30, 2022; and

18 2. be applied to and interpreted to provide a credit to a property owner who would have been entitled to a  
19 credit but for the former time limitation under Section 20.129E(e) of the County Code.

1  
I certify this is a true copy of  
A 5 to CB 52-2022  
passed on October 3, 2022  
Mudhishereed  
Council Administrator

1  
2  
3  
4  
5

*Section 4. And Be It Further Enacted by the County Council of Howard County, Maryland that Section 3 of this Act shall not terminate a credit granted before the effective date of this Act. ”.*

in line 18, strike “*Section 3*” and substitute “~~*Section 4*~~” “*Section 5*”.

Amendment 1 to Amendment 5 to Council Bill No. 52-2022

BY: David Yungmann

Legislative Day No. 14

Date: October 3, 2022

Amendment No. 1

*(This Amendment alters the criteria for qualifying for a credit.)*

1 In the parenthetical description of the amendment, before “retroactive” insert “reduction in the  
2 number of years required in the same house, extends the sunset provision to eight years, and  
3 creates a”.

4

5 Before line 1, insert:

6

7 “On page 2:

8 In line 5, after the semicolon, insert “and”.

9

Strike line 6.

10 In line 7, strike “(3)” and substitute “(2)”, strike “Subsequent Tax Years” and substitute “Tax  
11 Year 2023 and subsequent Tax Years”, and strike “35” and substitute “30”.

12 In line 11, strike both sets of double brackets and strike “five” and substitute “EIGHT”.

13

**I certify this is a true copy of**

A1 to A5 to CB52-2022

**passed on** October 3, 2022

Michelle Howard  
**Council Administrator**

Amendment 2 to Amendment 5 to Council Bill No. 52-2022

BY: Deb Jung

Legislative Day No. 14

Date: October 3, 2022

Amendment No. 2

*(This amendment protects those who have already been granted a credit.)*

1 On page 1, after line 13, insert:

2 “Section 4. And Be It Further Enacted by the County Council of Howard County, Maryland  
3 that Section 3 of this Act shall not terminate a credit granted before the effective date of this  
4 Act.”.

5  
6 In line 14, strike “Section 4” and substitute “Section 5”.

7  
8  
9  
10  
  
I certify this is a true copy of  
A 2 to A5 to CB 52-2022  
passed on October 3, 2022  
Michelle Giddens  
Council Administrator

Introduced 09.06.2022  
Public Hearing 09.19.2022  
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 Sept 6, 2022. Ordered posted and hearing scheduled.

By order Michelle Harrod  
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 Sept 19, 2022.

By order Michelle Harrod  
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 of 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 (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.*



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

Amendment 5 to Council Bill No. 52-2022

BY: Deb Jung

Legislative Day No. 14

Date: October 3, 2022

Amendment No. 5

*(This amendment provides a retroactive provision to allow those who may have timed out under the current ordinance to never-the-less receive the credit.)*

1 On page 3:

2  
3 In line 9, strike "2023" and substitute "2022".

4  
5 In line 12, strike "2023" and substitute "2022".

6  
7 in line 17, insert:

8 "Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that this  
9 Act shall:

10 1. be construed to apply retroactively to the tax year beginning after June 30, 2022; and

11 2. be applied to and interpreted to provide a credit to a property owner who would have been entitled to a  
12 credit but for the former time limitation under Section 20.129E(e) of the County Code."

13  
14 in line 18, strike "Section 3" and substitute "Section 4".

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on

October 13, 2022.

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 \_\_\_\_\_, 2022.

\_\_\_\_\_  
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 \_\_\_\_\_, 2022.

\_\_\_\_\_  
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 \_\_\_\_\_, 2022.

\_\_\_\_\_  
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 \_\_\_\_\_, 2022.

\_\_\_\_\_  
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 \_\_\_\_\_, 2022.

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