

Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Council Action \_\_\_\_\_  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 13

**Bill No. 59 -2025**

Introduced by: Deb Jung

**SHORT TITLE:** Property Tax Credit for Seniors and Retired Military Personnel –  
Duration Cap – Repeal

**AN ACT** amends the Howard County Code to remove the cap on the duration of the  
property tax credit for seniors and retired military personnel; and generally  
relating to the property tax credit for seniors and military personnel.

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Introduced and read first time \_\_\_\_\_, 2025. 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 \_\_\_\_\_, 2025.

By order \_\_\_\_\_  
Michelle Harrod, Administrator

This Bill was read the third time on \_\_\_\_\_, 2025 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 \_\_\_\_\_, 2025 at \_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Michelle Harrod, Administrator

Approved by the County Executive \_\_\_\_\_, 2025

\_\_\_\_\_  
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.

**Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland, that the Howard County Code is amended as follows:

*By amending:*

*Title 20. - "Taxes, Charges, and Fees"*

*Subtitle 1. "Real Property Tax; Administration, Credits, and Enforcement"*

*Section 20.129E. "Property tax credit for seniors and retired military personnel."*

**Title 20. – Taxes, Charges and Fees**

**Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement**

**Sec. 20.129E. Property tax credit for seniors and retired military personnel.**

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

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

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

(3) A surviving spouse, who has not remarried, of an individual described in item (2) of this subsection.

(c) *Longevity Qualification.* The longevity qualification provided in subsection (b)(1) of this section is:

(1) Tax year 2022: at least 38 years; and

(2) Tax year 2023 and subsequent tax years: at least 30 years.

- 1 (d) *Amount of Credit.* An individual who meets the qualifications of subsection (b) of this  
2 section is eligible for a property tax credit equal to 20 percent of the eligible County tax.
- 3 (e) *Duration of Credit.* The credit may be granted for [[a period of up to eight years and]] as  
4 long as the property owner remains qualified under subsection (b) of this section.
- 5 (f) *Prohibition.* Notwithstanding subsection (b) of this section, a property owner who is granted  
6 a credit under this section may not be granted a credit under section 20-129 of this Code  
7 during the same fiscal year.
- 8 (g) (1) *Application.* To receive the tax credit, a property owner shall submit an initial application  
9 to the Department of Finance:
- 10 (i) On the form that the Department of Finance requires;  
11 (ii) That demonstrates that the owner is entitled to the credit; and  
12 (iii) On or before the date that the Department of Finance sets.
- 13 (2) The Department of Finance shall automatically renew the tax credit unless the property  
14 owner is no longer eligible.
- 15 (h) *Administration.* The Department of Finance may adopt guidelines, regulations, or  
16 procedures to administer this section.
- 17 (i) *Publicity.*
- 18 (1) The Director of Finance shall develop and carry out a plan to publicize the credit  
19 authorized by this section. The plan shall be designed to reach those taxpayers most  
20 likely to be eligible for the credit.
- 21 (2) The Office on Aging and Independence, or another appropriate unit of County  
22 Government that the County Executive selects, shall develop and carry out a plan to  
23 educate senior citizens about the credit authorized by this section.
- 24 (j) *Effective Date.* The tax credit authorized by subsection (b) of this section applies to tax  
25 years beginning after June 30, 2022.  
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***Section 2. And Be it Further Enacted*** by the County Council of Howard County, Maryland that *this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect all eligible property owners beginning in tax year 2025.*

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