

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

## County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. 10

### Bill No. 37 -2023

Introduced by: Deb Jung and David Yungmann

AN ACT removing the prohibition on owners of multiple residential properties from receiving the property tax credit for seniors and retired military personnel; and generally relating to property tax credits.

---

Introduced and read first time \_\_\_\_\_, 2023. 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 \_\_\_\_\_, 2023.

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

This Bill was read the third time on \_\_\_\_\_, 2023 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 \_\_\_\_\_, 2023 at \_\_\_ a.m./p.m.

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

Approved by the County Executive \_\_\_\_\_, 2023

\_\_\_\_\_  
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 County  
2 Code is amended as follows:

3  
4 *By amending:*

5 *Title 20 - Taxes, Charges, And Fees*

6 *Subtitle 1. - Real Property Tax; Administration, Credits, And Enforcement*

7 *Part III. - State-Authorized Howard County Tax Credits*

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

9  
10  
11 **Title 20 - Taxes, Charges, And Fees**

12 **Subtitle 1. - Real Property Tax; Administration, Credits, And Enforcement**

13 **Part III. - State-Authorized Howard County Tax Credits**

14  
15 **Sec. 20.129E. Property tax credit for seniors and retired military personnel.**

16 (a) *Definitions.* In this section, the following terms have the meanings indicated:

17 (1) Uniformed services of the United States as defined in 10 U.S.C. § 101, the military  
18 reserves, or the National Guard.

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

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

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

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

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

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

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

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

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

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

5 (e) *Duration of Credit.* The credit may be granted for a period of up to eight years and as long as  
6 the property owner remains qualified under subsection (b) of this section.

7 (f) *Prohibition.* Notwithstanding subsection (b) of this section, A [[:

8 (1) A]] property owner who is granted a credit under this section may not be granted a credit  
9 under section 20-129 of this Code during the same fiscal year. [[:; and

10 (2) A property owner who owns more than one residential property may not be granted a  
11 credit under this section.]]

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

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

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

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

17 (2) The Department of Finance shall automatically renew the tax credit unless the property  
18 owner is no longer eligible.

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

21 (i) *Publicity.*

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

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

28 (j) *Effective Date.* The tax credit authorized by subsection (b) of this section applies to tax years  
29 beginning after June 30, 2022.

30  
31 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that this Act  
32 shall become effective 61 days after its enactment.

33