

Resolution No.: 20-1143
Introduced: March 21, 2026
Adopted: March 21, 2026

**COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND**

Lead Sponsor: County Council

SUBJECT: Property Tax Credit for Income Tax Offset

Background

1. County Code Section 52-86 authorizes the County Council by resolution to set the rate or amount of the property tax credit to offset certain income tax revenues resulting from a County income tax rate higher than 2.6%.
2. On March 13, 2026, the County Executive recommended the amount of property tax credit under County Code Section 52-86 for the tax year beginning July 1, 2026, to be \$692 for each eligible taxpayer.
3. Notice of public hearing was given, and a public hearing was held.
4. On May 8, 2026, the Council made a preliminary decision to create a progressive income tax structure. The Council determined, in its judgment, that the appropriate rate of the property tax credit under County Code Section 52-86 is \$0.

Action

The County Council for Montgomery County, Maryland, approves the following action:

The amount of the property tax credit under County Code Section 52-86 for the tax year beginning July 1, 2026 is \$0 for each eligible taxpayer.

This is a correct copy of Council action.



Sara R. Tenenbaum
Clerk of the Council