

Expedited Bill No. 17-18
Concerning: Property tax credit —
elderly individuals and retired military
services members – application
Revised: 6/14/2018 Draft No. 2
Introduced: May 1, 2018
Enacted: June 19, 2018
Executive: _____
Effective: _____
Sunset Date: None
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: Councilmember Leventhal
Co-Sponsors: Councilmembers Rice, Katz, Floreen, Council Vice President Navarro, and
Councilmember Hucker

AN EXPEDITED ACT to:

- (1) change the application process for individuals to receive the property tax credit for elderly individuals and retired military services members; and
- (2) generally amend the property tax credit for elderly individuals and retired military services members.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-110

Boldface

Underlining

[Single boldface brackets]

Double underlining

[[Double boldface brackets]]

* * *

Heading or defined term.

Added to existing law by original bill.

Deleted from existing law by original bill.

Added by amendment.

Deleted from existing law or the bill by amendment.

Existing law unaffected by bill.

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

- 28 (2) (A) the individual is at least 65 years old;
- 29 (B) the individual is a retired member of the uniformed
- 30 services of the United States as defined in 10 U.S.C. §101,
- 31 the military reserves, or the national guard; and
- 32 (C) the dwelling for which a property tax credit is sought has a
- 33 maximum assessed value of \$500,000 at the time the
- 34 individual first applied for the credit~~[[.]]~~; or
- 35 (3) the individual is a surviving spouse of an individual described in
- 36 paragraph (c)(2) if:
 - 37 (A) the deceased individual would have qualified as an eligible
 - 38 individual under (c)(2) at the time of the deceased
 - 39 individual's death; and
 - 40 (B) the surviving spouse has not remarried.

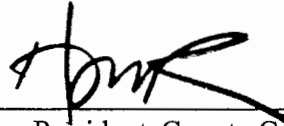
41 * * *

42 **Sec. ~~[[2]]~~ 3. Expedited Effective Date; application date.**

43 The Council declares that this legislation is necessary for the immediate
44 protection of the public interest~~[[.]]~~ and takes effect as follows:

- 45 (a) ~~[[This]]~~ Section 1 of this Act takes effect on the date on which it
46 becomes law and applies retroactively to March 31, 2018.
- 47 (b) Section 2 of this Act takes effect on July 1, 2018. Notwithstanding
48 Section 52-110(e), an individual that meets the eligibility criteria of
49 Section 51-110(c)(3) must submit an application to the Director on or
50 before September 1, 2018 if the individual seeks to receive the tax credit
51 for Fiscal Year 2019.

Approved:



June 20, 2018

Hans Riemer, President, County Council

Date

Approved:

Isiah Leggett, County Executive

Date

This is a correct copy of Council action.

Megan Davey Limarzi, Esq., Clerk of the Council

Date