

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: July 2, 2018
Effective: §1 - July 2, 2018, §2 - July 1, 2018
Sunset Date: None
Ch. 12, Laws of Mont. Co. 2018

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	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

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

1 **Sec. 1. Section 52-110 is amended as follows[[.]]:**

2 **52-110. Property tax credit — elderly individuals and retired military services**
 3 **members.**

4 * * *

5 (d) Amount and duration of credit.

6 (1) The credit allowed under this Section is 20% of the County
 7 property tax imposed on the dwelling.

8 (2) The credit must be granted each year for 5 years if the individual
 9 remains eligible for the credit.

10 (e) Application.

11 (1) A property owner must submit an application to the Director on
 12 or before April 1 before [each] the tax year that the individual
 13 [remains eligible for] first seeks to receive the credit. An annual
 14 application is not required for an individual to receive the credit.

15 (2) An application must:

16 (A) be on the form that the Director requires; and

17 (B) demonstrate that the taxpayer is entitled to the credit.

18 * * *

19 **Sec. 2. Section 52-110 is amended as follows:**

20 * * *

21 (c) Eligibility. An individual is eligible to receive a property tax credit if:

22 (1) (A) the individual is at least 65 years old;

23 (B) the individual has lived in the same dwelling for at least
 24 the preceding 40 years; and

25 (C) the dwelling for which a property tax credit is sought has a
 26 maximum assessed value of \$650,000 at the time the
 27 individual first applied for the credit; [[or]]

- 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 * * *

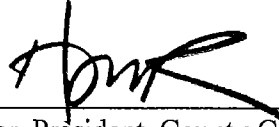
42 **Sec. ~~[[2]]~~ 3. Expedited Effective Date; application date.**

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:

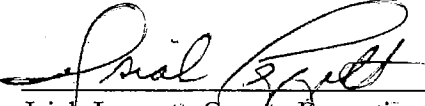


June 20, 2018

Hans Riemer, President, County Council

Date

Approved:

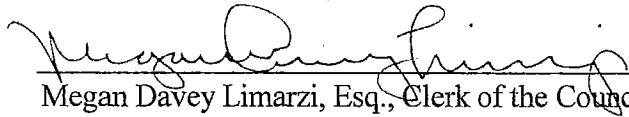


July 2, 2018

Isiah Leggett, County Executive

Date

This is a correct copy of Council action.



7/2/18

Megan Davey Limarzi, Esq., Clerk of the Council

Date