

Expedited Bill No. 21-19
Concerning: Property tax credit -
elderly individuals and retired military
services member – surviving spouse
Revised: 7/25/2019 Draft No. 4
Introduced: June 25, 2019
Enacted: July 30, 2019
Executive: August 6, 2019
Effective: July 1, 2019
Sunset Date: None
Ch. 16, Laws of Mont. Co. 2019

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsors: Councilmember Rice and Council Vice President Katz
Co-Sponsors: Council President Navarro and Councilmembers Alborno, Glass, and Friedson

AN EXPEDITED ACT to:

- (1) expand the property tax credit for surviving spouses of 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:

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

52-110. Property tax credit- elderly individuals and retired military services members.

* * *

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

* * *

(3) (A) the individual is a surviving spouse of [an individual described in paragraph (c)(2) if:] a retired member of the uniformed services of the United States as defined in 10 U.S.C. §101, the military reserves, or the national guard;

[(A) the deceased individual would have qualified as an eligible individual under (c)(2) at the time of the deceased individual's death; and]

(B) the surviving spouse is at least 65 years old; and

(C) the surviving spouse has not remarried.

Sec. 2. Expedited effective date; application date.

(a) The Council declares that this legislation is necessary for the immediate protection of the public interest. Section 52-110, as amended by Section 1 of this Act, takes effect on July 1, 2019.

(b) Notwithstanding Section 52-110(e), an individual that meets the eligibility criteria of Section ~~[[51-110(c)(3)]]~~ 52-110(c)(3) must submit an application to the Director on or before October 1, 2019 if the individual seeks to receive the tax credit for Fiscal Year 2020.

Approved:



Nancy Navarro, President, County Council
Date 7/30/19

Approved:



Marc Elrich, County Executive
Date 8/6/19

This is a correct copy of Council action.



Megan Davey Limarzi, Esq., Clerk of the Council
Date 8/12/19