COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: Council President at the Request of the County Executive

AN EXPEDITED ACT to:

(1) extend the duration of property tax credit for elderly individuals and retired military services members from 5 years to 7 years; and
(2) generally amend the law regarding property tax credits.

By amending
Montgomery County Code
Chapter 52, Taxation
Section 52-110

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.

(a) Definitions. In this Section, the following words have the meanings indicated:

Department means the Department of Finance.

Director means the Director of the Department or the Director’s designee.

Dwelling has the same meaning as in § 9-105 of the Tax-Property Article of the Maryland Code.

(b) Credit. As authorized by § 9-258 of the Tax-Property Article of the Maryland Code, an eligible individual may receive a credit against the County property tax imposed on the dwelling of an eligible individual.

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

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

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

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

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

(B) the individual is 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; and
(C) the dwelling for which a property tax credit is sought has a maximum assessed value of $500,000 at the time the individual first applied for the credit; or

(3)  (A) the individual is a surviving spouse of 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;

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

(C) the surviving spouse has not remarried.

(d) **Amount and duration of credit.**

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

(2) The credit must be granted each year for 7 years if the individual remains eligible for the credit.

(e) **Application.**

(1) A property owner must submit an application to the Director on or before April 1 before the tax year that the individual first seeks to receive the credit. An annual application is not required for an individual to receive the credit.

(2) An application must:

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

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

(f) **Regulations.** The County Executive may issue regulations under Method 2 to administer this tax credit.

**Sec. 2. Expedited Effective Date.**
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, 2022.
Approved:

June 29, 2022

Gabriel Albornoz, President, County Council

Approved:

June 29, 2022

Marc Elrich, County Executive

This is a correct copy of Council action.

June 29, 2022

Judy Rupp, Clerk of the Council