

Expedited Bill No. 9-22
Concerning: Property Tax Credit – Elderly
Individuals and Retired Military
Services Members - Amendments
Revised: 6/7/2022 Draft No. 1
Introduced: June 14, 2022
Enacted: June 28, 2022
Executive: June 30, 2022
Effective: July 1, 2022
Sunset Date: _____
Ch. 22, Laws of Mont. Co. 2022

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

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

6 *Department* means the Department of Finance.

7 *Director* means the Director of the Department or the Director's
8 designee.

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

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

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

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

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

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

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

22 (B) the individual is a retired member of the uniformed services
23 of the United States as defined in 10 U.S.C. § 101, the
24 military reserves, or the national guard; and

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

28 (3) (A) the individual is a surviving spouse of a retired member of
 29 the uniformed services of the United States as defined in 10
 30 U.S.C. § 101, the military reserves, or the national guard;

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

32 (C) the surviving spouse has not remarried.

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

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

36 (2) The credit must be granted each year for [5] 7 years if the
 37 individual remains eligible for the credit.

38 (e) *Application.*

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

43 (2) An application must:

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

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

46 (f) *Regulations.* The County Executive may issue regulations under Method
 47 2 to administer this tax credit.

48 **Sec. 2. Expedited Effective Date.**

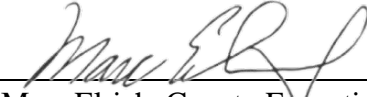
49 The Council declares that this legislation is necessary for the immediate
50 protection of the public interest. Section 52-110, as amended by Section 1 of this Act,
51 takes effect on July 1, 2022.

Approved:




Gabriel Albornoz, President, County Council
6/29/2022
Date

Approved:



Marc Elrich, County Executive
June 30, 2022
Date

This is a correct copy of Council action.



Judy Rupp, Clerk of the Council
6/29/2022
Date