

[[Expedited]] Bill No. 1-23
Concerning: Property Tax Credit –
[[Elderly]] Individuals 65 and Above
and Retired Military Services
Members - Amendments
Revised: 3/28/2023 Draft No. 4
Introduced: January 17, 2023
Enacted: March 28, 2023
Executive: April 10, 2023
Effective: July 1, 2023
Sunset Date: None
Ch. 10, Laws of Mont. Co. 2023

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: Councilmember Katz
Co-Sponsors: Councilmembers Luedtke and Balcombe, Council Vice-President Friedson,
Councilmembers Fani-González, Albornoz, and Jawando, Council President Glass, and
Councilmembers Sayles, Mink, and Stewart

AN ACT to:

- (1) amend the property tax credit for certain [[elderly]] individuals 65 and above and retired military services members; and
- (2) generally amend the law regarding property tax credits.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-110, Property Tax Credit – Elderly Individuals and Retired Military Services
Members.

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 65 and above and retired military services members.

* * *

(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~~]\$700,000 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~~]\$550,000 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.*

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

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

29 * * *

30 (f) *Regulations.* The County Executive may issue regulations under Method
31 2 to administer this tax credit.

32 **Sec. 2. Applicability.** Section 52-110, as amended by Section 1 of this Act,
33 takes effect on July 1, 2023.

34 **Sec. 3. Application date.** Notwithstanding Section 52-110(e), an individual
35 must submit an application to the Director on or before September 1, 2023 if the
36 individual seeks to receive the tax credit for Fiscal Year 2024.

Approved:



Evan Glass, President, County Council

3/29/2023

Date

Approved:




Marc Elrich, County Executive

4/10/2023

Date

This is a correct copy of Council action.



Judy Rupp, Clerk of the Council

4/10/23

Date