

Bill No. 17-14  
Concerning: Property Tax Credit –  
Senior Citizens of Limited Income  
Revised: 10/20/2014 Draft No. 3  
Introduced: March 4, 2014  
Enacted: October 28, 2014  
Executive: November 10, 2014  
Effective: July 1, 2015  
Sunset Date: None  
Ch. 34, Laws of Mont. Co. 2014

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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By: Councilmembers Riemer, Andrews, Floreen, Branson, Navarro, Berliner and Council President  
Rice

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**AN ACT** to:

- (1) increase the amount of the property tax credit for senior citizens of limited income;
- (2) lower the minimum age of eligibility for the credit; and
- (3) generally amend the County law regarding property tax credits.

By amending

Montgomery County Code  
Chapter 52, Taxation  
Section 52-11C, Property tax credit – senior citizens of limited income

<b>Boldface</b>	<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 52-11C is amended as follows:**

**52-11C. Property tax credit — senior citizens of limited income.**

(a) The Director of Finance must allow a tax credit each year against the general County tax and all special service area taxes imposed on any real property that is owned by, and is the principal residence of, an individual who:

- (1) is at least ~~[[70]]~~ 65 years old; and
- (2) qualifies to receive either the state Homeowners' Property Tax Credit or the County supplement to the Homeowners' Property Tax Credit under Section 52-11A, or both.

(b) For each taxable year, the credit under this Section equals ~~[25%]~~ 50% of the total state and County credit awarded for that tax year under state law and Section 52-11A.

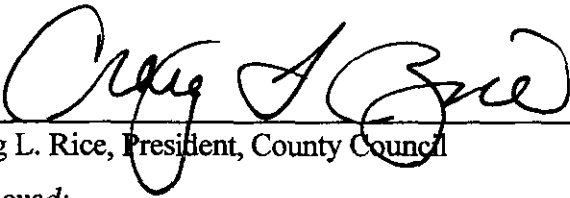
(c) The Director must apply this credit automatically each year to the property tax due from any eligible taxpayer. A taxpayer need not file an application, other than the application filed to receive the Homeowners' Property Tax Credit, to receive this credit. To qualify for this tax credit, the taxpayer must show in that application that at least one individual who owns and resides in the applicable residence is at least ~~[[70]]~~ 65 years old.

\* \* \*

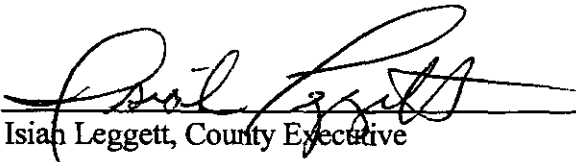
**Sec 2. Effective Date.**

The amendment to Section 52-11C in Section 1 of this Act takes effect on July 1, ~~[[2014]]~~ 2015 and applies to any tax year that begins on or after that date.


26 *Approved:*

27  10/29/14  
\_\_\_\_\_  
Craig L. Rice, President, County Council Date

28 *Approved:*

29  Nov 10, 2014  
\_\_\_\_\_  
Isiah Leggett, County Executive Date

30 *This is a correct copy of Council action.*

31  11/10/14  
\_\_\_\_\_  
Linda M. Lauer, Clerk of the Council Date