


Public Hearing

MEMORANDUM

June 6, 2014

TO: County Council

FROM: Amanda Mihill, Legislative Attorney 

SUBJECT: **Public Hearing:** Expedited Bill 24-14, Property Tax Credit – Accessibility Features – Eligible Features

Expedited Bill 24-14, Property Tax Credit – Accessibility Features – Eligible Features, sponsored by Council Vice President Leventhal, was introduced on May 6. A Government Operations and Fiscal Policy Committee worksession is tentatively scheduled for June 12 at 11:00 a.m.

Bill 24-14 would change the accessibility features eligible for a property tax credit for installing accessibility features on a single-family home. Specifically, Bill 24-14 would amend the definition of feature to ensure that the opening for an exterior doorway is 32 inches rather than 36 inches.

| This packet contains: | <u>Circle #</u> |
|--------------------------------------|-----------------|
| Expedited Bill 24-14 | 1 |
| Legislative Request Report | 3 |
| Fiscal and Economic Impact statement | 4 |

Expedited Bill No. 24-14
Concerning: Property Tax Credit –
Accessibility Features – Eligible
Features
Revised: 4/21/2014 Draft No. 1
Introduced: May 6, 2014
Expires: November 6, 2015
Enacted: _____
Executive: _____
Effective: July 1, 2014
Sunset Date: None
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Council Vice President Leventhal

AN EXPEDITED ACT to:

- (1) change the accessibility features eligible for a property tax credit for installing accessibility features on a single-family home; and
- (2) generally amend County law regarding property tax credits.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-18T

| | |
|------------------------------|--|
| 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 52-18T is amended as follows:

52-18T. Property Tax Credit – Accessibility Features.

(a) *Definitions.* In this Section, the following terms have the meaning indicated.

* * *

Feature means a permanent modification to a residence that results in:

* * *

(4) an exterior doorway that provides a [36] 32-inch wide or wider clear opening, but only if accompanied by exterior lighting that is either controlled from inside the residence, automatically controlled, or continuously on;

* * *

Sec. 2. Expedited Effective Date.

The Council declares that this legislation is necessary for the immediate protection of the public interest. This Act takes effect on July 1, 2014.

Approved:

Craig L. Rice, President, County Council Date

Approved:

Isiah Leggett, County Executive Date

This is a correct copy of Council action.

Linda M. Lauer, Clerk of the Council Date

LEGISLATIVE REQUEST REPORT

Expedited Bill 24-14

Property Tax Credit – Accessibility Features-Eligible Features

DESCRIPTION: Expedited Bill 24-14 would amend the definition of feature to ensure that the opening for an exterior doorway is 32 inches rather than 36 inches.

PROBLEM: Industry representatives have indicated that the opening of the exterior door is intended to have the 32-inch clear opening. If the 36-inch or wider clear opening is required it would require a much larger door that may not be readily available.

GOALS AND OBJECTIVES: To revise the accessibility features eligible for the property tax credit.

COORDINATION: Departments of Permitting Services and Finance.

FISCAL IMPACT: To be requested.

ECONOMIC IMPACT: To be requested.

EVALUATION: To be requested.

EXPERIENCE ELSEWHERE: To be researched.

SOURCE OF INFORMATION: Amanda Mihill, Legislative Attorney, 240-777-7815

APPLICATION WITHIN MUNICIPALITIES: Property tax credit are available throughout the County

PENALTIES: N/A



ROCKVILLE, MARYLAND

MEMORANDUM

May 21, 2014

TO: Craig Rice, President, County Council

FROM: Jennifer A. Hughes, Director, Office of Management and Budget *JAH*
For Joseph F. Beach, Director, Department of Finance *JFB*

SUBJECT: Council Bill 24-14E, Property Tax Credit-Accessibility Features- Eligible Features

Please find attached the fiscal and economic impact statements for the above-referenced legislation.

JAH:fz

cc: Bonnie Kirkland, Assistant Chief Administrative Officer
Lisa Austin, Offices of the County Executive
Joy Nurmi, Special Assistant to the County Executive
Patrick Lacefield, Director, Public Information Office
Joseph F. Beach, Director, Department of Finance
Michael Coveyou, Department of Finance
David Platt, Department of Finance
Robert Hagedoorn, Department of Finance
Diane Jones, Director, Department of Transportation
Dennis Hetman, Office of Management and Budget
Alex Espinosa, Office of Management and Budget
Felicia Zhang, Office of Management and Budget
Naeem Mia, Office of Management and Budget

Fiscal Impact Statement
Council Bill 24-14E Property Tax Credit – Accessibility Features – Eligible Features

1. Legislative Summary (Enter narrative that explains the purpose of the legislation).
This bill will change the accessibility feature for exterior doors from 36 inches to 32 inches.
2. An estimate of changes in County revenues and expenditures regardless of whether the revenues or expenditures are assumed in the recommended or approved budget. Includes source of information, assumptions, and methodologies used.
There will be no change in revenues or expenditures as a result of this bill. Inspectors currently measure door widths. Changing the width amount is included in the work inspectors currently perform.
3. Revenue and expenditure estimates covering at least the next 6 fiscal years.
There will be no impact to revenues or expenditures as a result of this bill.
4. An actuarial analysis through the entire amortization period for each bill that would affect retiree pension or group insurance costs.
Not applicable.
5. Later actions that may affect future revenue and expenditures if the bill authorizes future spending.
The legislation does not authorize future spending.
6. An estimate of the staff time needed to implement the bill.
There will be no additional staff time needed to implement the regulation.
7. An explanation of how the addition of new staff responsibilities would affect other duties.
Not applicable.
8. An estimate of costs when an additional appropriation is needed.
No additional appropriation will be needed.
9. A description of any variable that could affect revenue and cost estimates.
Not applicable.
10. Ranges of revenue or expenditures that are uncertain or difficult to project.
Not applicable
11. If a bill is likely to have no fiscal impact, why that is the case.
There will be no change in revenues or expenditures as a result of this bill. Inspectors currently measure door widths. Changing the width amount is included in the work inspectors currently perform.
12. Other fiscal impacts or comments.
Not applicable.

13. The following contributed to and concurred with this analysis: (Enter name and department).

Reginald Jetter Director, DPS
Dennis Hetman OMB

Jennifer A. Hughes
Jennifer A. Hughes, Director
Office of Management and Budget

5/20/14
Date

Economic Impact Statement
Bill 24-14E, Property Tax Credit – Accessibility Features – Eligible Features

Background:

This legislation would change the accessibility features for a property tax credit. Bill 24-14E amends Section 52-18T of the County Code to ensure that the opening for an exterior doorway is 32 inches rather than 36 inches – a difference of 4 inches.

1. The sources of information, assumptions, and methodologies used.

Not applicable

2. A description of any variable that could affect the economic impact estimates.

Not applicable

3. The Bill's positive or negative effect, if any on employment, spending, saving, investment, incomes, and property values in the County.

Bill 24-14E has no economic effect on employment, spending, saving, investment, incomes, and property values in the County

4. If a Bill is likely to have no economic impact, why is that the case?

The Bill has no economic impact because the effect on the cost of construction material is negligible, while there is no effect on employment for either material suppliers or construction companies.

5. The following contributed to and concurred with this analysis:

David Platt, Rob Hagedoorn, and Mike Coveyou, Department of Finance.



Joseph F. Beach, Director
Department of Finance

5/9/14

Date