



Bill No. 18-03
Concerning: Elderly Individual & Retired
Military Tax Credit
Introduced: February 6, 2018
Revised: _____ Draft No. _____
Enacted: _____
Effective: _____
Expires: _____
Frederick County Code, Chapter 1-8
Section(s) 67

COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council Member Billy Shreve

AN ACT to: provide a property tax credit for elderly, longtime County residents and retired uniformed military service members.

Executive: _____ Date Received: _____

Approved: _____ Date: _____

Vetoed: _____ Date: _____

By amending:

Frederick County Code, Chapter, 1-8 Section(s) 67

Other: _____

Boldface <u>Underlining</u> [Single boldface brackets] * * *	<i>Heading or defined term.</i> <i>Added to existing law by original bill.</i> <i>Deleted from existing law by original bill.</i> <i>Existing law unaffected by bill.</i>
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Bill No. 18-03

The County Council of Frederick County, Maryland, finds it necessary and appropriate to establish a property tax credit for elderly individuals residing in the same County dwelling for at least forty (40) years, and retired members of the Uniformed Services of the United States, the Military Reserves, or the National Guard.

NOW, THEREFORE, BE IT ENACTED, BY THE COUNTY COUNCIL OF FREDERICK COUNTY, MARYLAND that the Frederick County Code be, and it is hereby, amended as shown on the attached Exhibit 1.

Harold F. (Bud) Otis, President
County Council of Frederick County,
Maryland

§ 1-8-67. ELDERLY INDIVIDUALS AND UNIFORMED SERVICE MEMBERS PROPERTY TAX CREDIT.

Pursuant to the authority granted by the Md. Code Ann., Tax Property Article § 9-258 the County may grant, by law, a property tax credit against the county property tax imposed on the dwelling of an eligible individual.

(a) (1) In this section the following words have the meanings indicated.

(2) “Dwelling” has the meaning stated in Md. Code Ann., Tax Property Article § 9-105;

(3) “Eligible individual” means:

(i) an individual who is at least 65 years old and has lived in the same dwelling for at least the preceding 40 years; or

(ii) an individual who is at least 65 years old and 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.

(b) The property tax credit allowed under this section shall:

(1) be equal to 20% of the County property tax imposed on the property; and

(2) be granted for a period of 5 years.

Underlining indicates entirely new matter added to existing law.

[Single boldface brackets] indicates matter deleted from existing law.

*** - indicates existing law unaffected by bill.

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