



Bill No. 18-08

Concerning: Senior Citizens Local

Supplement to Homeowners Property Tax

Credit

Introduced: February 20, 2018

Revised: \_\_\_\_\_ Draft No. \_\_\_\_\_

Enacted: \_\_\_\_\_

Effective: \_\_\_\_\_

Expires: \_\_\_\_\_

Frederick County Code, Chapter 1-8

Section(s) 66

## COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council Member Kirby Delauter

**AN ACT** to alter the Senior Citizens Local Supplement to Homeowners Property Tax Credit program.

Executive: \_\_\_\_\_ Date Received: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_

By amending:

Frederick County Code, Chapter, 1-8 Section(s) 66

Other: \_\_\_\_\_

<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>
***	<i>Existing law unaffected by bill.</i>

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The County Council of Frederick County, Maryland, finds it necessary and appropriate to specify certain eligibility requirements, whose authority is granted to the county governing body under Md. Code Ann., Tax-Property § 9-215, for the Senior Citizens' Local Supplement to Homeowners Property Tax Credit.

NOW, THEREFORE, BE IT IN 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.

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

**§ 1-8-66. SENIOR CITIZENS' LOCAL SUPPLEMENT TO HOMEOWNERS PROPERTY TAX CREDIT**

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(B) Except as otherwise expressly stated in this section, all eligibility requirements, statutory definitions, restrictions and procedures that apply to the homeowners property tax credit granted under Md. Code Ann., Tax Property Article, § 9-104, also apply to this senior citizens' local supplement to homeowners property tax credit.

(C) Eligibility for this senior citizens' local supplement.

(1) Taxpayers must be at least 65 years old as of the end of the calendar year preceding the taxable year for which the senior citizens' local supplement tax credit is sought; and

(2) Taxpayers must not have [a] an annual combined gross household income exceeding \$85,000.00 [~~\$70,000.00~~].

(3) Taxpayers net worth, not including the value of the property on which the credit is being sought or any qualified retirement savings or individual retirement accounts, must be less than \$250,000.00.

(D) The amount of the senior citizens' local supplement to the homeowners property tax credit is equal to 20% of the net Frederick County real property tax after adjustment for all other credits and exemptions. The amount of this senior citizens' local supplement tax credit may not exceed the amount due for net Frederick County real property tax. This senior citizens' local supplement tax credit does not apply to other than county real property tax; it does not apply to excise or other taxes such as fire or to special assessments. This Property Tax Credit is only granted on the taxes resulting from the first \$350,000.00 of assessed value of the property.

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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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