



Bill No. 18-07
 Concerning: Senior Citizens Local Supplement to
Homeowners Property Tax Credit

 Introduced: February 20, 2018
 Revised: April 24, 2018 Draft No. 1
 Enacted: _____
 Effective: _____
 Expires: _____
 Frederick County Code, Chapter 1-8
 Section(s) 66

COUNTY COUNCIL
FOR FREDERICK COUNTY, MARYLAND

By: Council Member Jerry Donald AND COUNCIL MEMBER KIRBY DELAUTER

AN ACT to: increase the percentage adjustment applied to determine property tax credit for senior citizens whose gross household income is \$30,000.00 or less, and increase the combined gross household income eligibility amount to ~~[\$75,000.00]~~ **\$80,000.**

Executive: _____ Date Received: _____

Approved: _____ Date: _____

Vetoed: _____ Date: _____

By amending:

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

Other: _____

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law.</i>
[Single boldface brackets]	<i>Deleted from existing law.</i>
***	<i>Existing law unaffected by bill.</i>

Bill No. **18-07**

The County Council of Frederick County, Maryland, finds it necessary and appropriate to amend the Frederick County Code to increase the percentage adjustment applied to determine property tax credit for senior citizens whose gross household income is \$30,000.00 or less, and increase the combined gross household income eligibility amount to [~~\$75,000.00~~] **\$80,000**.

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

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

(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 combined gross household income exceeding [\$70,000.00] ~~[\$75,000.00]~~ **\$80,000.**

(a) If taxpayers have a combined gross household income of \$30,000.00 or less, the amount of the senior citizens' local supplement to the homeowners property tax credit is equal to 40% of the net Frederick County real property tax after adjustment for all other credits and exemptions.

(b) If taxpayers have a combined gross household income greater than \$30,000.00, but not more than ~~[\$75,000.00]~~ **\$80,000.00.** 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.

(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 \$300,000.00 OF ASSESSED VALUE OF THE PROPERTY.**

(E) THIS BILL SHALL TAKE EFFECT JULY 1, 2019.

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law.</i>
[Single boldface brackets strikethrough]	<i>Deleted from existing law.</i>
Boldface Double underlining	<i>Added by amendment.</i>
[[Double boldface brackets strikethrough]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill</i>