

Bill No. 18-03  
Concerning: Elderly Individual & Retired  
Military Tax Credit  
Introduced: February 6, 2018  
Recalled: April 10, 2018  
Revised: April 17, 2018 Draft No. 1  
Enacted: April 3, 2018/May 1, 2018  
Effective: June 2, 2018/June 30, 2018  
Expires: May 7, 2018/ July 9, 2018  
Frederick County Code, Chapter 1-8  
Section(s) 67

## COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

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By: Council Member Billy Shreve

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

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Executive Date Received: April 4, 2018

Date Recalled: April 10, 2018

Executive: Jan H. Gardner Date Received: May 2, 2018

Approved: ✓ Date: 5/7/18

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

By amending:

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

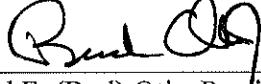
Other: \_\_\_\_\_

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<b>Underlining</b>	<i>Added to existing law.</i>
[Single boldface brackets strikethrough]	<i>Deleted from existing law.</i>
<b>Boldface Double underlining</b>	<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>

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

*MJC 5/2/18*

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

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

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

(2)(a) "Dwelling" [[has the meaning stated in Md. Code Ann., Tax Property Article § 9-105]] MEANS:

(i) A HOUSE THAT IS:

A. USED AS THE PRINCIPAL RESIDENCE OF THE HOMEOWNER; AND

B. ACTUALLY OCCUPIED OR EXPECTED TO BE ACTUALLY OCCUPIED BY THE HOMEOWNER FOR MORE THAN 6 MONTHS OF A 12-MONTH PERIOD BEGINNING WITH THE DATE OF FINALITY FOR THE TAXABLE YEAR FOR WHICH THE PROPERTY TAX CREDIT UNDER THIS SECTION IS SOUGHT; AND

(ii) THE LOT OR CURTILAGE ON WHICH THE HOUSE IS ERECTED.

(b) "DWELLING" INCLUDES:

(i) A CONDOMINIUM UNIT THAT IS OCCUPIED BY AN INDIVIDUAL WHO HAS A LEGAL INTEREST IN THE CONDOMINIUM;

(ii) AN APARTMENT IN A COOPERATIVE APARTMENT CORPORATION THAT IS OCCUPIED BY AN INDIVIDUAL WHO HAS A LEGAL INTEREST IN THE APARTMENT; AND

(iii) A PART OF REAL PROPERTY USED OTHER THAN PRIMARILY FOR RESIDENTIAL PURPOSES, IF THE REAL PROPERTY IS

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**USED AS A PRINCIPAL RESIDENCE BY AN INDIVIDUAL WHO HAS A  
LEGAL INTEREST IN THE REAL PROPERTY.**

(3) "Eligible individual" means:

[(i)](a) 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)](b) 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)](C) (1) The property tax credit allowed under this section  
[shall]IS:

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

[(2)](b) [be] granted for a period of UP TO 5 TAXABLE  
years OR AS LONG AS THE ELIGIBLE INDIVIDUAL CONTINUES TO SATISFY  
ALL THE REQUIREMENTS.

(2) THE PROPERTY TAX CREDIT AUTHORIZED BY THIS  
SECTION SHALL APPLY ONLY IN TAXABLE YEARS BEGINNING ON OR  
AFTER JULY 1, 2019.

(D) A PROPERTY TAX CREDIT UNDER THIS SECTION MAY NOT BE  
PROVIDED IN ANY TAXABLE YEAR IN WHICH A PROPERTY TAX CREDIT  
UNDER SECTION 1-8-66 IS ALLOWED.

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**(E) THIS PROPERTY TAX CREDIT SHALL BE CALCULATED ONLY  
ON THE LESSER OF**

**(1) \$400,000 OR**

**(2) THE ASSESSED VALUE OF THE DWELLING REDUCED BY  
THE AMOUNT OF ANY ASSESSMENT ON WHICH A PROPERTY TAX  
CREDIT IS GRANTED UNDER MD CODE ANN., TAX PROPERTY ARTICLE,  
SECTION 9-105.**

**(F) (1) TO BE ELIGIBLE FOR THIS PROPERTY TAX CREDIT, A  
PROPERTY OWNER MUST SUBMIT AN APPLICATION TO THE DIRECTOR  
OF TREASURY ON OR BEFORE APRIL 1 IN ADVANCE OF EACH TAXABLE  
YEAR THAT THIS PROPERTY TAX CREDIT IS SOUGHT.**

**(2) AN APPLICATION MUST**

**(a) BE ON THE FORM THAT THE DIRECTOR  
REQUIRES; AND**

**(b) DEMONSTRATE THAT THE TAXPAYER SATISFIES  
ALL REQUIREMENTS FOR THIS CREDIT.**

**(G) THE DIRECTOR OF FINANCE MAY ADOPT GUIDELINES,  
REGULATIONS, OR PROCEDURES TO ADMINISTER THIS SECTION.**

**(H) (1) THIS PROPERTY TAX CREDIT APPLIES ONLY TO  
COUNTY PROPERTY TAX AND DOES NOT APPLY TO ANY OTHER TAX,  
INCLUDING ANY SPECIAL TAXING DISTRICT TAX, FIRE AND RESCUE**

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DISTRICT TAX, ELECTRIC LIGHTING DISTRICT TAX OR ANY TAX  
IMPOSED BY THE STATE, A MUNICIPALITY OR ANY OTHER  
GOVERNMENTAL ENTITY.

(2) THE AMOUNT OF THIS PROPERTY TAX CREDIT MAY  
NOT EXCEED THE AMOUNT DUE FOR NET FREDERICK COUNTY REAL  
PROPERTY TAX.

EFFECTIVE DATE: THIS BILL SHALL TAKE EFFECT 60 DAYS AFTER  
ENACTMENT.

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