



Bill No.21-11
 Concerning: Frederick County Real Property
Tax Credit
 Introduced: October 5, 2021
 Revised: _____ Draft No. _____
 Enacted: November 16, 2021
 Effective: January 15, 2022
 Expires: January 3, 2022
 Frederick County Code, Chapter 1-8
 Section(s) 61

**COUNTY COUNCIL
 FOR FREDERICK COUNTY, MARYLAND**

By: Council Vice President Michael Blue

AN ACT to: Amend Frederick County Code Section 1-8-61 – Property Tax Credit, to grant a \$175.00 County real property tax credit to homeowners on their owner-occupied property.

Date Council Approved: 11/16/2021 Date Transmitted to Executive: 11/19/2021
 Executive: Jan H. Vandrey Date Received: NOV. 19, 2021
 Approved: ✓ Date: 11/22/21
 Vetoed: _____ Date: _____
 Date returned by County Executive with no action: _____

By amending:
 Frederick County Code, Chapter, 1-8 Section(s) 61
 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>

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The County Council of Frederick County, Maryland, finds it necessary and appropriate to amend the Frederick County Code to grant a \$175.00 County real property tax credit to homeowners on their owner-occupied property.

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.


M. C. Keegan-Ayer, President CV
County Council of Frederick County,
Maryland

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SECTION 1-8-61. PROPERTY TAX CREDIT.

(A) A property tax credit against the county property tax imposed on real property is hereby granted pursuant to Maryland Code Annotated, Tax Property Article, § 9-221.

(B) This real property tax credit is available only to the owner-occupied property of a homeowner as defined in Maryland Code Annotated, Tax Property Article, § 9-105 with a property assessment on the July 1, 2021, real estate taxes and fees bill of \$328,512 or less as reduced by the amount of any assessment on which a property tax credit is granted under Md. Code Ann., Tax Property Article, § 9-105.

(C) The amount of this property tax credit shall be \$~~[100.00]~~175.00 for the July 1, ~~[2012]~~2021, through June 30, ~~[2013]~~2022, tax year for each owner-occupied property of a homeowner as defined in Maryland Code Annotated, Tax Property Article, Section 9-105. This real property tax credit [may be reflected either by a credit against the Frederick County tax bill or] will be paid by check to the property owner on record as of July 1, ~~[2012]~~2021, with the Maryland Department of Assessments and Taxation. In the event the net Frederick County real property tax [bill] is less than \$~~[100.00]~~175.00 a credit in the amount of the net county real property tax will be [issued] paid by check to the property [account and no check will be issued] owner on record as of July 1, 2021, with the Maryland Department of Assessments and Taxation. In no event shall this property tax credit reduce a homeowners' net county real property tax to less than zero or entitle a homeowner to a refund of the amount of unused credit.

*Underlining indicates matter added to existing law.
[Single boldface brackets] and strikethrough indicates matter deleted from existing law.
*** - indicates existing law unaffected by bill.*