



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 Hardine

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**

Underlining

[Single boldface brackets]

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*Heading or defined term.*

*Added to existing law.*

*Deleted from existing law.*

*Existing law unaffected by bill.*

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The County Council of Frederick County, Maryland, finds it necessary and appropriate to

5 amend the Frederick County Code to grant a \$175.00 County real property tax credit to  
6 homeowners on their owner-occupied property.

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

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M. L. Keay

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

## 3 SECTION 1-8-61. PROPERTY TAX CREDIT.

4 (A) A property tax credit against the county property tax imposed on real property is  
5 hereby granted pursuant to Maryland Code Annotated, Tax Property Article, § 9-221.6 (B) This real property tax credit is available only to the owner-occupied property of a  
7 homeowner as defined in Maryland Code Annotated, Tax Property Article, § 9-105 with a property  
8 assessment on the July 1, 2021, real estate taxes and fees bill of \$328,512 or less as reduced by the  
9 amount of any assessment on which a property tax credit is granted under Md. Code Ann., Tax  
10 Property Article, § 9-105.11 (C) The amount of this property tax credit shall be \$[100.00]175.00 for the July 1,  
12 [2012]2021, through June 30, [2013]2022, tax year for each owner-occupied property of a  
13 homeowner as defined in Maryland Code Annotated, Tax Property Article, Section 9-105. This  
14 real property tax credit [may be reflected either by a credit against the Frederick County tax bill  
15 or] will be paid by check to the property owner on record as of July 1, [2012]2021, with the  
16 Maryland Department of Assessments and Taxation. In the event the net Frederick County real  
17 property tax [bill] is less than \$[100.00]175.00 a credit in the amount of the net county real property  
18 tax will be [issued] paid by check to the property [account and no check will be issued] owner on  
19 record as of July 1, 2021, with the Maryland Department of Assessments and Taxation. In no  
20 event shall this property tax credit reduce a homeowners' net county real property tax to less than  
21 zero or entitle a homeowner to a refund of the amount of unused credit.22  
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Underlining indicates matter added to existing law.  
25 [Single boldface brackets] and strikethrough indicates matter deleted from existing law.  
26 \*\*\* - indicates existing law unaffected by bill.  
27 **Bill No. 21-11**