



Bill No. 21-13

Concerning: Amend Elderly Individuals & Uniformed Service Members Property Tax

Introduced: November 7, 2021

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

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

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

Expires: February 5, 2022

Frederick County Code, Chapter 1-8

Section(s) 67

## COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

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By: Council Members Steve McKay, Phil Dacey, Kai Hagen, and Council Vice President Michael Blue

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**AN ACT** to: Expand the eligibility, remove the income-based needs test for uniformed service members, and raise the home value threshold to \$500,000 to qualify for the uniformed service members property tax credit

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

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

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

By amending:

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

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

<b>Boldface</b> <u>Underlining</u> [Single boldface brackets] * * *	<i>Heading or defined term.</i> <i>Added to existing law by original bill.</i> <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 proper to expand the eligibility, remove the income-based needs test for uniformed service members and their spouses, and raise the home value threshold to \$500,000 in order to qualify for the property tax credit.

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.

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

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

(A) Under the authority in Md. Code Ann., Tax Property Article § 9-258 the County grants a property tax credit against the county property tax imposed on the dwelling of an eligible individual.

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

(2) (a) "Dwelling" 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 used as a principal residence by an individual who has a legal interest in the real property.

(3) "Eligible individual" means:

(a) An individual who is at least 65 years old[~~and~~], has lived in the same dwelling for at least the preceding 40 years, and has a combined gross household income of \$80,000 or less; [~~or~~]

(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[~~;~~];

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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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(c) A surviving spouse, who is at least 65 years old and has not remarried, of 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;

(d) An individual who:

(1). Is an active duty, retired or honorably discharged member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard; and

(2). Has a service connected disability;

or:

(e) A surviving spouse of an individual described under item d of this paragraph who has not remarried.

(C) (1) The property tax credit allowed under this section is:

(a) 20% of the County property tax imposed on the property net of any property tax credit granted under Md. Code Ann., Tax Property Article § 9-105; and

(b) 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]2022.

(D) A property tax credit under this section may not be provided in any taxable year in which a property tax credit under § 1-8-66 or § 1-8-68 is allowed.

(E) This property tax credit shall be calculated only on the lesser of:

(1) [\$400,000]\$500,000 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, § 9-105.

**[(F) This property tax credit is only granted on the taxes resulting from the first [\$300,000]\$500,000 of assessed value of the property.]**

**[(G) Taxpayers must not have a combined gross household income exceeding \$80,000.]**

**([H]E) (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:

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- (a) Be on the form that the director requires; **[and]**
- (b) Demonstrate that the taxpayer satisfies all requirements for this credit~~[-]~~; and
- (c) Applicants who are applying under paragraphs (B)(3)(d) or (B)(3)(e) as a retired or honorably discharged member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard, or surviving spouse thereof, must provide the following information:

- (1). A copy of the veteran's discharge certificate; and
- (2). On the form provided by the County, a certification of the applicant's disability from the Department of Veterans Affairs.

- (d) Applicants who are applying under paragraphs (B)(3)(d) or (B)(3)(e) as an active member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard, or surviving spouse thereof, must provide documentation satisfactory to the Treasurer that verifies the service-connected disability.

([F]G) The Director of Finance may adopt guidelines, regulations, or procedures to administer this section.

([J]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 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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