



Bill No. 23-03
Concerning: Amend Senior Citizens' Local
Supplement to Homeowners Property Tax
Introduced: February 7, 2023
Revised: _____ Draft No. _____
Enacted: _____
Effective: _____
Expires: May 8, 2023
Frederick County Code, Chapter 1-8
Section(s) 66

COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council Members Steve McKay, Mason Carter, Vice President Kavonté Duckett, and
President Brad Young

AN ACT to: Expand the income eligibility for senior citizens, revise the property tax credit to 30% and 50% for the two tiers of eligible income, and increase the home value limitation to \$500,000 for the senior citizens' supplement to homeowners property tax credit.

Executive: _____ Date Received: _____

Approved: _____ Date: _____

Vetoed: _____ Date: _____

By amending:

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

Other: _____

Boldface

Underlining

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* * *

Heading or defined term.

Added to existing law by original bill.

Deleted from existing law by original bill.

Existing law unaffected by bill.

Bill No. 23-03

The County Council of Frederick County, Maryland, finds it necessary and proper to expand the income eligibility for senior citizens, revise the property tax credit to 30% and 50% for the two tiers of eligible income, and increase the home value limitation to \$500,000 for the senior citizens' supplement to homeowners 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.

Brad W. Young, President
County Council of Frederick County,
Maryland

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

(A) This tax credit supplement shall be known as the "senior citizens' local supplement to homeowners property tax credit" and is authorized by, and subject to, the provisions of the Md. Code Ann., Tax Property Article, §§ 9-104, 9-215 and 9-245, except as specifically amended herein.

(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 ~~[\$80,000.00]~~ \$100,000.

(a) If taxpayers have a combined gross household income of ~~[\$30,000.00]~~ \$50,000 or less, the amount of the senior citizens' local supplement to the homeowners property tax credit is equal to ~~[40%]~~ 50% 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]~~ \$50,000, but not more than ~~[\$80,000.00]~~ \$100,000, the amount of the senior citizens' local supplement to the homeowners property tax credit is equal to ~~[20%]~~ 30% of the net Frederick County real property tax after adjustment for all other credits and exemptions.

(D) 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]~~ \$500,000 of assessed value of the property.

(E) The property tax credit authorized by this section shall apply only in taxable years beginning on or after July 1, 2024 ~~[This bill shall take effect July 1, 2019].~~

(F) This senior citizens' local supplement to homeowners property tax credit is to be administered by the Maryland Department of Assessments and Taxation ("SDAT") with respect to its application and determination of eligibility of homeowners. Frederick County shall reimburse SDAT for the reasonable cost of administering this senior citizens' local supplement to homeowners property tax credit as required by the Md. Code Ann., Tax Property Article, § 9-215. To the extent that Frederick County rules or regulations may be required with respect to this senior citizens' local supplement to homeowners property tax credit, authority to promulgate

Underlining indicates entirely new matter added to existing law.

~~[Single boldface brackets with strikethrough]~~ indicates matter deleted from existing law.

*** - indicates existing law unaffected by bill.

1 these rules and regulations is delegated to the Director, Division of Finance, Frederick County
2 Government.

3 (G) A person who knowingly submits a false or fraudulent application, or withholds
4 information, to obtain a tax credit under this section must repay Frederick County for all amounts
5 credited and all accrued interest and penalties that would apply to those amounts as overdue
6 taxes and, in addition, is subject to all fines and other penalties as may be provided by law.
7 Frederick County may enforce this section by appropriate legal action. A person who violates
8 this section is liable for all court costs and expenses of the county in any civil action brought by
9 Frederick County against the violator.

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