



Bill No. 23-04
Concerning: Amend Elderly Individuals &
Uniformed Service Members Property Tax
Introduced: February 7, 2023
Revised: _____ Draft No. _____
Enacted: _____
Effective: _____
Expires: May 8, 2023
Frederick County Code, Chapter 1-8
Section(s) 67

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 elderly individuals, increase the property tax credit to 30%, and
remove the 5-year limitation for the elderly individuals and uniformed service members property tax credit.

Executive: _____ Date Received: _____

Approved: _____ Date: _____

Vetoed: _____ Date: _____

By amending:

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

Other: _____

Boldface

Underlining

~~Single boldface brackets with strikethrough~~

* * *

Heading or defined term.

Added to existing law by original bill.

Deleted from existing law by original bill.

Existing law unaffected by bill.

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The County Council of Frederick County, Maryland, finds it necessary and proper to expand the income eligibility for elderly individuals, increase the property tax credit to 30%, and remove the 5-year limitation for the elderly individuals and uniformed service members 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

**§ 1-8-67. 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, has lived in the same dwelling for at least the preceding 40 years, and has a combined gross household income of [~~\$80,000~~] \$100,000 or less;

(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;

(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:

Underlining indicates entirely new matter added to existing law.

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

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

4 (ii) Has a service connected disability; or

5 (e) A surviving spouse of an individual described under item subsection (B)(3)(d) of this
6 section who has not remarried.

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

8 (a) ~~[20%]~~30% of the County property tax imposed on the property net of any property tax
9 credit granted under Md. Code Ann., Tax Property Article, § 9-105; and

10 (b) Granted for ~~[a period of up to 5 taxable years]~~ as long as the eligible individual
11 continues to satisfy all the requirements.

12 (2) The property tax credit authorized by this section shall apply only in taxable years
13 beginning on or after July 1, 2023~~[2]~~.

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

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

17 (1) \$500,000; or

18 (2) The assessed value of the dwelling reduced by the amount of any assessment on which a
19 property tax credit is granted under Md. Code Ann., Tax Property Article, § 9-105.

20 (F) (1) To be eligible for this property tax credit, a property owner must submit an
21 application to the County Treasurer on or before October 1 of each taxable year in which this
22 property tax credit is sought.

23 (2) An application must:

24 (a) Be on the form that the County Treasurer requires;

25 (b) Demonstrate that the taxpayer satisfies all requirements for this credit; and

26 (c) Applicants who are applying under subsections (B)(3)(d) or (B)(3)(e) as a retired or
27 honorably discharged member of the uniformed services of the United States as defined in 10
28 U.S.C. § 101, the military reserves, or the National Guard, or surviving spouse thereof, must
29 provide the following information:

30 (i) A copy of the veteran's discharge certificate; and

31 (ii) On the form provided by the County, a certification of the applicant's disability from
32 the Department of Veterans Affairs.

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

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1 (G) The County Treasurer may adopt guidelines, regulations, or procedures to administer this
2 section.

3 (H) (1) This property tax credit applies only to County property tax and does not apply to
4 any other tax, including any special taxing district tax, fire and rescue district tax, electric
5 lighting district tax or any tax imposed by the State, a municipality or any other governmental
6 entity.

7 (2) The amount of this property tax credit may not exceed the amount due for net Frederick
8 County real property tax.

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