



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] Deleted from existing law by original bill.

\*\*\*

*Heading or defined term.*

*Added to existing law by original bill.*

*Existing law unaffected by bill.*

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  
2   **§ 1-8-67. ELDERLY INDIVIDUALS AND UNIFORMED SERVICE MEMBERS**  
3   **PROPERTY TAX CREDIT.**

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

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

8           (2) (a) "Dwelling" means:

9              (i) A house that is:

10               A. Used as the principal residence of the homeowner; and

11               B. Actually occupied or expected to be actually occupied by the homeowner for more  
12       than 6 months of a 12-month period

13       beginning with the date of finality for the taxable year for which the property tax credit under  
14       this section is sought; and

15              (ii) The lot or curtilage on which the house is erected.

16           (b) "Dwelling" includes:

17              (i) A condominium unit that is occupied by an individual who has a legal interest in the  
18       condominium;

19              (ii) An apartment in a cooperative apartment corporation that is occupied by an  
20       individual who has a legal interest in the apartment; and

21              (iii) A part of real property used other than primarily for residential purposes, if the real  
22       property is used as a principal residence by an individual who has a legal interest in the real  
23       property.

24       (3) "Eligible individual" means:

25              (a) An individual who is at least 65 years old, has lived in the same dwelling for at least  
26       the preceding 40 years, and has a combined gross household income of **[\$80,000]** **\$100,000** or  
27       less;

28              (b) An individual who is at least 65 years old and is a retired member of the uniformed  
29       services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National  
30       Guard;

31              (c) A surviving spouse, who is at least 65 years old and has not remarried, of a retired  
32       member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military  
33       reserves, or the National Guard;

34       (d) An individual who:

---

*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.*

**Bill No. 23-04**

(i) 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

(ii) Has a service connected disability; or

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

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

(a) [20%]30% 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] 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, 2023[2].

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

(2) An application must:

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

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

(c) Applicants who are applying under subsections (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:

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

(ii) 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 subsections (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.

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       (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.

9

---

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.