


**MEMORANDUM**

February 28, 2014

TO: County Council

FROM: Josh Hamlin, Legislative Attorney 

SUBJECT: **Introduction:** Bill 17-14, Property Tax Credit – Senior Citizens of Limited Income

Bill 17-14, Property Tax Credit – Senior Citizens of Limited Income, sponsored by Councilmembers Riemer, Andrews, Branson, Floreen and Navarro, is scheduled to be introduced on March 4, 2014. A public hearing is tentatively scheduled for April 29 at 1:30 p.m.

Bill 17-14 would double the amount of each year's property tax credit for senior citizens of limited income from 25% to 50% of the State and County Homeowners' Property Tax Credit awarded in that year.

This packet contains:

Bill 17-14

Legislative Request Report

Circle #

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Bill No. 17-14  
Concerning: Property Tax Credit –  
Senior Citizens of Limited Income  
Revised: 01/16/2014 Draft No. 1  
Introduced: March 4, 2014  
Expires: September 4, 2015  
Enacted: \_\_\_\_\_  
Executive: \_\_\_\_\_  
Effective: \_\_\_\_\_  
Sunset Date: \_\_\_\_\_  
Ch. \_\_\_\_\_, Laws of Mont. Co. \_\_\_\_\_

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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By: Councilmembers Riemer, Andrews, Branson, Floreen and Navarro

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**AN ACT** to:

- (1) increase the amount of the property tax credit for senior citizens of limited income;  
and
- (2) generally amend the County law regarding property tax credits.

By amending

Montgomery County Code  
Chapter 52, Taxation  
Section 52-11C, Property tax credit – senior citizens of limited income

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

**Sec 1. Section 52-11C is amended as follows:**

**52-11C. Property tax credit — senior citizens of limited income.**

\* \* \*

(b) For each taxable year, the credit under this Section equals [25%] 50% of the total state and County credit awarded for that tax year under state law and Section 52-11A.

\* \* \*

**Sec 2. Effective Date.**

The amendment to Section 52-11C in Section 1 of this Act takes effect on July 1, 2014 and applies to any tax year that begins on or after that date.

*Approved:*

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Craig L. Rice, President, County Council

Date

*Approved:*

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Isiah Leggett, County Executive

Date

*This is a correct copy of Council action.*

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Linda M. Lauer, Clerk of the Council

Date

## LEGISLATIVE REQUEST REPORT

Bill 17-14

*Property Tax Credit – Senior Citizens of Limited Income*

<b>DESCRIPTION:</b>	Bill 17-14 would
<b>PROBLEM:</b>	The County wishes to increase property tax relief to senior citizens of limited income.
<b>GOALS AND OBJECTIVES:</b>	To double the amount of each year's property tax credit for senior citizens of limited income from 25% to 50% of the State and County Homeowners' Property Tax Credit awarded in that year.
<b>COORDINATION:</b>	Office of Finance
<b>FISCAL IMPACT:</b>	To be requested.
<b>ECONOMIC IMPACT:</b>	To be requested.
<b>EVALUATION:</b>	To be requested.
<b>EXPERIENCE ELSEWHERE:</b>	To be researched.
<b>SOURCE OF INFORMATION:</b>	Josh Hamlin, 240-777-7892
<b>APPLICATION WITHIN MUNICIPALITIES:</b>	Not applicable
<b>PENALTIES:</b>	Not applicable.