

Bill No. 42-16  
Concerning: Taxation – Property Tax  
Credit – Elderly Individuals and  
Veterans  
Revised: 3/7/2016 Draft No. 7  
Introduced: October 18, 2016  
Enacted: March 7, 2017  
Executive: \_\_\_\_\_  
Effective: July 1, 2017  
Sunset Date: None  
Ch. \_\_\_\_\_, Laws of Mont. Co. \_\_\_\_\_

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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Lead Sponsor: Council President Floreen  
Co-Sponsors: Councilmembers Navarro, Rice, and Katz

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**AN ACT** to:

- (1) create a property tax credit for certain elderly individuals and veterans;
- (2) provide for the eligibility for the property tax credit; and
- (3) generally amend the law relating to property tax credits.

By adding

Montgomery County Code  
Chapter 52, Taxation  
Section 52-110, Property tax credit – elderly individuals and veterans

<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 52-110 is added as follows:

**52-110. Property tax credit – elderly individuals and veterans.**

(a) Definitions. In this Section, the following words have the meanings indicated:

Department means the Department of Finance.

Director means the Director of the Department or the Director's designee.

Dwelling has the same meaning as in §9-105 of the Tax-Property Article of the Maryland Code.

(b) Credit. As authorized by §9-257 of the Tax-Property Article of the Maryland Code, an eligible individual may receive a credit against the County property tax imposed on the dwelling of an eligible individual.

(c) Eligibility. An individual is eligible to receive a property tax credit if:

(1) (A) the individual is at least 65 years old ~~[[and:]]~~;

~~[[A)]]~~ (B) the individual has lived in the same dwelling for at least the preceding 40 years; ~~[[or]]~~ and

(C) the dwelling for which a property tax credit is sought has a maximum assessed value of \$650,000 at the time the individual first applied for the credit; or

(2) (A) the individual is at least 65 years old;

(B) the individual is a retired member of the United States armed forces; and

~~[[2)]]~~ (C) the dwelling for which a property tax credit is sought has a maximum assessed value of \$500,000 at the time the individual first applied for the credit.

(d) Amount and duration of credit.

(1) The credit allowed under this Section is 20% of the [[county]] County property tax imposed on the dwelling.

(2) The credit must be granted each year for 5 years if the individual remains eligible for the credit.

(e) Application.

(1) A property owner must submit an application to the Director on or before [[the date that the Director sets for]] April 1 before each tax year that the individual remains eligible for the credit.

(2) An application must:

(A) be on the form that the Director requires; and

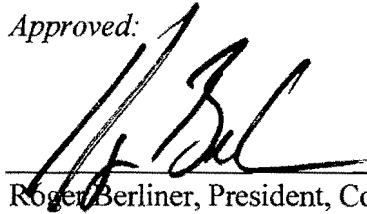
(B) demonstrate that the taxpayer is entitled to the credit.

(f) Regulations. The County Executive may issue regulations under Method 2 to administer this tax credit.

**Sec. 2. Applicability.** Section 52-110, as added by Section 1 of this Act, takes effect on July 1, 2017.

**Sec. 3. Application date.** Notwithstanding Section 52-110(e), an individual must submit an application to the Director on or before September 1, 2017 if the individual seeks to receive the tax credit for Fiscal Year 2018.

Approved:



Roger Berliner, President, County Council

3/8/17

Date

Approved:

Isiah Leggett, County Executive

Date

*This is a correct copy of Council action.*

Linda M. Lauer, Clerk of the Council

Date