

Bill No. 35-06
Concerning: Property Tax Credit -
Senior Citizens Property Tax Credit -
Senior Citizens
Revised: 10-27-06 Draft No. 3
Introduced: July 25, 2006
Enacted: October 31, 2006
Executive: November 8, 2006
Effective: July 1, 2007
Sunset Date: None
Ch. 41, Laws of Mont. Co. 2006

**COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND**

By: Councilmembers Praisner, Knapp, Andrews, Floreen and Silverman

AN ACT to:

- (1) provide a property tax credit for certain senior citizens of limited income; and
- (2) generally amend County law regarding property tax credits.

By adding

Montgomery County Code
Chapter 52, Taxation
Section 52-11C

| | |
|------------------------------|--|
| Boldface | <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:

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

2 **52-11C. Property tax credit — senior citizens of limited income.**

3 (a) The Director of Finance must allow a tax credit each year against the
4 general County tax and all special service area taxes imposed on any
5 real property that is owned by, and is the principal residence of, an
6 individual who:

7 (1) is at least 70 years old; and

8 (2) qualifies to receive either the state Homeowners' Property Tax
9 Credit or the County supplement to the Homeowners' Property
10 Tax Credit under Section 52-11A, or both.

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

14 (c) The Director must apply this credit automatically each year to the
15 property tax due from any eligible taxpayer. A taxpayer need not file an
16 application, other than the application filed to receive [[the County
17 supplement to]] the Homeowners' Property Tax Credit [[under Section
18 52-11A]], to receive this credit. To qualify for this tax credit, the
19 taxpayer must show in that application that at least one individual who
20 owns and resides in the applicable residence is at least 70 years old.

21 (d) The County Executive may issue regulations under method (2) to
22 administer this tax credit.

23 **Sec. 2. Effective Date.**

24 Section 52-11C, inserted by Section 1 of this Act, takes effect on July 1, 2007,
25 and applies to any tax year that begins on or after that date.

26 *Approved:*

27 George L. Leventhal 11/1/06
George L. Leventhal, President, County Council Date

28 *Approved:*

29 Douglas M. Duncan 11/9/2006
Douglas M. Duncan, County Executive Date

30 *This is a correct copy of Council action.*

31 Linda M. Lauer 11/14/06
Linda M. Lauer, Clerk of the Council Date