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

The County Council for Montgomery County, Maryland approves the following Act:
Sec. 1. Section 52-11C is added as follows:

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

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

(1) is at least 70 years old; and

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

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

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

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

Sec. 2. Effective Date.

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

George L. Leventhal, President, County Council

Date

11/1/06

Approved:

Date

11/3/06

This is a correct copy of Council action.

Date

11/14/06

Linda M. Lauer, Clerk of the Council