Expedited Bill No17-18
Concerning: Property tax credit -
elderly individuals and retired military
services members - application
Revised: 6/14/2018 Draft No. 2
Introduced: May 1, 2018
Enacted: June 19, 2018
Executive:
Effective:
Sunset Date: None
Ch. Laws of Mont. Co.

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: Councilmember Leventhal Co-Sponsors: Councilmembers Rice, Katz, Floreen, Council Vice President Navarro, and Councilmember Hucker

AN EXPEDITED ACT to:

- change the application process for individuals to receive the property tax credit for (1) elderly individuals and retired military services members; and
- generally amend the property tax credit for elderly individuals and retired military (2) services members.

By amending

Montgomery County Code Chapter 52, Taxation Section 52-110

Boldface Heading or defined term. Underlining Added to existing law by original bill. [Single boldface brackets] Deleted from existing law by original bill. Double underlining Added by amendment. [[Double boldface brackets]] Deleted from existing law or the bill by amendment.

Existing law unaffected by bill.

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

1	Sec. 1. Section 52-110 is amended as follows[[.]]:					
2	52-110. Property tax credit — elderly individuals and retired military services					
3	members.					
4				* * *		
5	(d)	Amo	nount and duration of credit.			
6		(1)	The	credit allowed under this Section is 20% of the County		
7			prop	erty tax imposed on the dwelling.		
8		(2)	The	credit must be granted each year for 5 years if the individual		
9			rema	ins eligible for the credit.		
10	(e)	Application.				
11		(1)	A pr	operty owner must submit an application to the Director on		
12			or be	efore April 1 before [each] the tax year that the individual		
13			[rem	ains eligible for] first seeks to receive the credit. An annual		
14			appli	cation is not required for an individual to receive the credit.		
15		(2)	An a	pplication must:		
16			(A)	be on the form that the Director requires; and		
17			(B)	demonstrate that the taxpayer is entitled to the credit.		
18				* * *		
19	Sec. 2. Section 52-110 is amended as follows:					
20				* * *		
21	(c)	Eligi	bility.	An individual is eligible to receive a property tax credit if:		
22		(1)	(A)	the individual is at least 65 years old;		
23			(B)	the individual has lived in the same dwelling for at least		
24				the preceding 40 years; and		
25			(C)	the dwelling for which a property tax credit is sought has a		
26				maximum assessed value of \$650,000 at the time the		
27				individual first applied for the credit; [[or]]		

28	((A)	the individual is at least 65 years old;
29		(B)	the individual is a retired member of the uniformed
30			services of the United States as defined in 10 U.S.C. §101,
31			the military reserves, or the national guard; and
32		(C)	the dwelling for which a property tax credit is sought has a
33			maximum assessed value of \$500,000 at the time the
34			individual first applied for the credit[[.]]; or
35	<u>(</u>	(3) the ir	ndividual is a surviving spouse of an individual described in
36		parag	graph (c)(2) if:
37		<u>(A)</u>	the deceased individual would have qualified as an eligible
38			individual under (c)(2) at the time of the deceased
39			individual's death; and
40		(B)	the surviving spouse has not remarried.
41			* * *
42	Sec. [[2]] 3. E	Expedited I	Effective Date; application date.
43	The C	ouncil decl	lares that this legislation is necessary for the immediate
44	protection of	the public is	nterest[[.]] and takes effect as follows:
45	<u>(a)</u>	[[This]] <u>Se</u>	ction 1 of this Act takes effect on the date on which it
46	l	oecomes lav	w and applies retroactively to March 31, 2018.
47	<u>(b)</u>	Section 2 o	of this Act takes effect on July 1, 2018. Notwithstanding
48	<u> </u>	Section 52-	110(e), an individual that meets the eligibility criteria of
49	<u> </u>	Section 51-	110(c)(3) must submit an application to the Director on or
50	<u>]</u>	pefore Septe	ember 1, 2018 if the individual seeks to receive the tax credit
51	į	for Fiscal Y	<u>ear 2019.</u>

Approved:	
1 bone	June 20, 2018 Date
Hans Riemer, President, County Council	Date
Approved:	
Isiah Leggett, County Executive	Date
This is a correct copy of Council action.	
Megan Davey Limarzi, Esq., Clerk of the Council	Date