

AMENDMENT 1 to Bill No. 18-07

Introduced By: Council Member Jerry Donald (District 1) &
Council Member Kirby Delauter (District 5)

Introduction Date: April 24, 2018

Adopted/Rejected/Withdrawn: _____

An ACT to: increase the percentage adjustment applied to determine property tax credit for senior citizens whose gross household income is \$30,000.00 or less, and increase the combined gross household income eligibility amount to \$75,000.00.

On the Bill introduction page, Amend as follows:

By: Council Member Jerry Donald **AND COUNCIL MEMBER KIRBY DELAUTER**

An ACT to: increase the percentage adjustment applied to determine property tax credit for senior citizens whose gross household income is \$30,000.00 or less, and increase the combined gross household income eligibility amount to [~~\$75,000.00~~] **\$80,000**.

* * * * *

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

[**Bold Brackets and strikethrough**] indicate matter deleted from the bill.

AMENDMENT 2 to Bill No. 18-07

Introduced By: Council Member Jerry Donald (District 1) &
Council Member Kirby Delauter (District 5)

Introduction Date: April 24, 2018
Adopted/Rejected/Withdrawn: _____

An ACT to: increase the percentage adjustment applied to determine property tax credit for senior citizens whose gross household income is \$30,000.00 or less, and increase the combined gross household income eligibility amount to \$75,000.00.

On the Bill title page, Amend as follows:

The County Council of Frederick County, Maryland, finds it necessary and appropriate to amend the Frederick County Code to increase the percentage adjustment applied to determine property tax credit for senior citizens whose gross household income is \$30,000.00 or less, and increase the combined gross household income eligibility amount to [~~\$75,000.00~~] **\$80,000**.

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EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

[**Bold Brackets and strikethrough**] indicate matter deleted from the bill.

AMENDMENT 3 to Bill No. 18-07

Introduced By: Council Member Jerry Donald (District 1) &
Council Member Kirby Delauter (District 5)

Introduction Date: April 24, 2018

Adopted/Rejected/Withdrawn: _____

An ACT to: increase the percentage adjustment applied to determine property tax credit for senior citizens whose gross household income is \$30,000.00 or less, and increase the combined gross household income eligibility amount to \$75,000.00.

On Exhibit 1, Page 1, Amend Chapter § 1-8-866 as follows to add:

(E) THIS BILL SHALL TAKE EFFECT JULY 1, 2019.

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EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

[**Bold** Brackets and ~~strikethrough~~] indicate matter deleted from the bill.

AMENDMENT 4 to Bill No. 18-07

Introduced By: Council Member Jerry Donald (District 1) &
Council Member Kirby Delauter (District 5)

Introduction Date: April 24, 2018

Adopted/Rejected/Withdrawn: _____

An ACT to: increase the percentage adjustment applied to determine property tax credit for senior citizens whose gross household income is \$30,000.00 or less, and increase the combined gross household income eligibility amount to \$75,000.00.

On Exhibit 1, Page 1, Amend Chapter § 1-8-866 as follows:

(B) Except as otherwise expressly stated in this section, all eligibility requirements, statutory definitions, restrictions and procedures that apply to the homeowners property tax credit granted under Md. Code Ann., Tax Property Article, § 9-104, also apply to this senior citizens' local supplement to homeowners property tax credit.

(C) Eligibility for this senior citizens' local supplement.

(1) Taxpayers must be at least 65 years old as of the end of the calendar year preceding the taxable year for which the senior citizens' local supplement tax credit is sought; and

(2) Taxpayers must not have a combined gross household income exceeding [~~\$70,000.00~~] [~~\$75,000.00~~] **\$80,000**.

(a) If taxpayers have a combined gross household income of \$30,000.00 or less, the amount of the senior citizens' local supplement to the homeowners property tax credit is equal to 40% of the net Frederick County real property tax after adjustment for all other credits and exemptions.

(b) If taxpayers have a combined gross household income greater than \$30,000.00, but not more than [~~\$75,000.00~~] **\$80,000**, the amount of the senior citizens' local supplement to the homeowners property tax credit is equal to 20% of the net Frederick County real property tax after adjustment for all other credits and exemptions.

(D) [The amount of the senior citizens' local supplement to the homeowners property tax credit is equal to 20% of the net Frederick County real property tax after adjustment

EXPLANATION:

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for all other credits and exemptions.] The amount of this senior citizens' local supplement tax credit may not exceed the amount due for net Frederick County real property tax. This senior citizens' local supplement tax credit does not apply to other than county real property tax; it does not apply to excise or other taxes such as fire or to special assessments. **THIS PROPERTY TAX CREDIT IS ONLY GRANTED ON THE TAXES RESULTING FROM THE FIRST \$300,000.00 OF ASSESSED VALUE OF THE PROPERTY.**

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EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

[Bold Brackets and ~~strikethrough~~] indicate matter deleted from the bill.