



Bill No. 21-11
 Concerning: Frederick County Real Property
Tax Credit
 Introduced: October 5, 2021
 Revised: _____ Draft No. _____
 Enacted: _____
 Effective: _____
 Expires: January 3, 2022
 Frederick County Code, Chapter 1-8
 Section(s) 61

COUNTY COUNCIL
FOR FREDERICK COUNTY, MARYLAND

By: Council Vice President Michael Blue

AN ACT to: Amend Frederick County Code Section 1-8-61 – Property Tax Credit, to grant a \$175.00 County real property tax credit to homeowners on their owner-occupied property.

Date Council Approved: _____ Date Transmitted to Executive: _____
 Executive: _____ Date Received: _____
 Approved: _____ Date: _____
 Vetoed: _____ Date: _____
 Date returned by County Executive with no action: _____

By amending:
 Frederick County Code, Chapter, 1-8 Section(s) 61
 Other: _____

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law.</i>
[Single boldface brackets]	<i>Deleted from existing law.</i>
* * *	<i>Existing law unaffected by bill.</i>

1 Bill No. 21-11

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4 The County Council of Frederick County, Maryland, finds it necessary and appropriate to
5 amend the Frederick County Code to grant a \$175.00 County real property tax credit to
6 homeowners on their owner-occupied property.

7 NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF
8 FREDERICK COUNTY, MARYLAND, that the Frederick County Code be, and it is hereby,
9 amended as shown on the attached Exhibit 1.

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14 M. C. Keegan-Ayer, President
15 County Council of Frederick County,
16 Maryland
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SECTION 1-8-61. PROPERTY TAX CREDIT.

(A) A property tax credit against the county property tax imposed on real property is hereby granted pursuant to Maryland Code Annotated, Tax Property Article, § 9-221.

(B) This real property tax credit is available only to the owner-occupied property of a homeowner as defined in Maryland Code Annotated, Tax Property Article, § 9-105 with a property assessment on the July 1, 2021, real estate taxes and fees bill of \$328,512 or less as reduced by the amount of any assessment on which a property tax credit is granted under Md. Code Ann., Tax Property Article, § 9-105.

(C) The amount of this property tax credit shall be \$[100.00]175.00 for the July 1, [2012]2021, through June 30, [2013]2022, tax year for each owner-occupied property of a homeowner as defined in Maryland Code Annotated, Tax Property Article, Section 9-105. This real property tax credit [may be reflected either by a credit against the Frederick County tax bill or] will be paid by check to the property owner on record as of July 1, [2012]2021, with the Maryland Department of Assessments and Taxation. In the event the net Frederick County real property tax [bill] is less than \$[100.00]175.00 a credit in the amount of the net county real property tax will be [issued] paid by check to the property [account and no check will be issued] owner on record as of July 1, 2021, with the Maryland Department of Assessments and Taxation. In no event shall this property tax credit reduce a homeowners' net county real property tax to less than zero or entitle a homeowner to a refund of the amount of unused credit.

Underlining indicates matter added to existing law.
[Single boldface brackets] and ~~strikethrough~~ indicates matter deleted from existing law.
*** - indicates existing law unaffected by bill.