

AMENDMENT 1 on Bill No. 23-03

Introduced By: Council Member Keegan-Ayer (District 3)
Introduction Date: March 21, 2023
Adopted/Rejected/Withdrawn: Rejected

8 An ACT to Expand the income eligibility for senior citizens, revise the property tax credit to 30%
9 and 50% for the two tiers of eligible income, and increase the home value limitation to \$500,000
10 for the senior citizens' supplement to homeowners property tax credit.

11 On Exhibit 1, it is hereby amended as follows:

12 **§ 1-8-66. SENIOR CITIZENS' LOCAL SUPPLEMENT TO HOMEOWNERS**
13 **PROPERTY TAX CREDIT.**

14 ***

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

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

18 (2) Taxpayers must not have a combined gross household income exceeding **\$80,000.00**
19 [**\$100,000**].

20 (a) If taxpayers have a combined gross household income of \$50,000 or less, the amount
21 of the senior citizens' local supplement to the homeowners property tax credit is equal to 50% of
22 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 \$50,000, but not more than **\$80,000.00** [\$100,000], the amount of the senior citizens' local supplement to the homeowners property tax credit is equal to **20%** [30%] of the net Frederick County real property tax after adjustment for all other credits and exemptions.

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EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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

AMENDMENT 2 on Bill No. 23-03

Introduced By: Council Member Keegan-Ayer (District 3)
Introduction Date: March 21, 2023
Adopted/Rejected/Withdrawn: Adopted

An ACT to Expand the income eligibility for senior citizens, revise the property tax credit to 30% and 50% for the two tiers of eligible income, and increase the home value limitation to \$500,000 for the senior citizens' supplement to homeowners property tax credit.

10 On Exhibit 1, it is hereby amended as follows:

11 **§ 1-8-66. SENIOR CITIZENS' LOCAL SUPPLEMENT TO HOMEOWNERS**
12 **PROPERTY TAX CREDIT.**

13 ***

14 (D) The amount of this senior citizens' local supplement tax credit may not exceed the amount
15 due for net Frederick County real property tax. This senior citizens' local supplement tax credit
16 does not apply to other than county real property tax; it does not apply to excise or other taxes
17 such as fire or to special assessments. This property tax credit is only granted on the taxes
18 resulting from the first [\$500,000] **\$350,000** of assessed value of the property.

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EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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

1 **AMENDMENT 3 on Bill No. 23-03**

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3 **Introduced By:** Council President Brad Young (At Large)
4 **Introduction Date:** March 21, 2023
5 **Adopted/Rejected/Withdrawn:** Adopted

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7
8 An ACT to amend Chapter 1-8 of the Frederick County Code (Finance and Taxation) to expand
9 the income eligibility for senior citizens, revise the property tax credit to 30% and
10 50% for the two tiers of eligible income, and increase the home value limitation to
11 \$500,000 for the senior citizens' supplement to the homeowners property tax
12 credit.

13
14 On Exhibit 1, Page 1, it is hereby amended by adding the text as follows:

15
16 (C) Eligibility for this senior citizens local supplement.

17
18 ...

19
20 (2) Taxpayers must not have a combined gross household income exceeding **[\$80,000]****\$100,000**.

21
22 ...

23
24 (c) The amount of the combined gross household income that shall be applied to
25 subsection (2), including (2)(a) and (2)(b), shall be adjusted each year following the
26 effective date of this bill, to reflect changes in the Consumer Price Index. The adjusted
27 value of each combined gross household income value stated in subsection (2) shall be
28 determined by multiplying the income amount by a fraction:

29
30 (i) The numerator of which is the Consumer Price Index (as defined in
31 subsection (iv) below) as of January of the year for which the adjustment is
32 being made, and
33 (ii) The denominator of which is the Consumer Price Index (as defined in
34 subsection (iv) below) as of January of the preceding year for which the
35 adjustment is being made.
36 (iii) The adjustment shall not result in a negative change to the combined gross
37 household income value. Should the adjustment be lower, the combined gross
38 household income shall remain the same as the previous year.
39 (iv) Consumer Price Index: Adjustments to the combined gross household
40 income will be based on the Consumer Price Index for Urban Wage Earners
41 and Clerical Workers (CPI-W) Washington-Arlington-Alexandria, DC-VA-
42 MD-WV, All Items, 1982-84=100, published bi-monthly by the Bureau of
43 Labor Statistics. In the event the Bureaus of Labor Statistics abandons
44 publication of the above-referenced index, the Frederick County Treasury
45 Department shall adopt any other index which, in its judgment, provides an

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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1 accurate measure of cost-of-living changes, pending amendment to this
2 Section 1-8-66.

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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