

1 **AMENDMENT 1 on Bill No. 23-04**

2
3 **Introduced By:** Council Member Keegan-Ayer (District 3)

4 **Introduction Date:** March 21, 2023

5 **Adopted/Rejected/Withdrawn:** Adopted

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7
8 An ACT to Expand the income eligibility for elderly individuals, increase the property tax credit
9 to 30%, and remove the 5-year limitation for the elderly individuals and uniformed service
10 members property tax credit.

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

12 **§ 1-8-67. ELDERLY INDIVIDUALS AND UNIFORMED SERVICE MEMBERS**
13 **PROPERTY TAX CREDIT.**

14 ***

15 (B) (1) In this section the following words have the meanings indicated.

16 (2) (a) "Dwelling" means:

17 (i) A house that is:

18 A. Used as the principal residence of the homeowner; and

19 B. Actually occupied or expected to be actually occupied by the homeowner for more
20 than 6 months of a 12-month period

21 beginning with the date of finality for the taxable year for which the property tax credit under
22 this section is sought; and

23 (ii) The lot or curtilage on which the house is erected.

24 (b) "Dwelling" includes:

25 (i) A condominium unit that is occupied by an individual who has a legal interest in the
26 condominium;

27 (ii) An apartment in a cooperative apartment corporation that is occupied by an
28 individual who has a legal interest in the apartment; and

29 (iii) A part of real property used other than primarily for residential purposes, if the real
30 property is used as a principal residence by an individual who has a legal interest in the real
31 property.

32 (3) "Eligible individual" means:

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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

1 (a) An individual who is at least 65 years old, has lived in the same dwelling for at least
2 the preceding 40 years, and has a combined gross household income of **\$80,000** [~~\$100,000~~] or
3 less;

4 ***
5

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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

1 **AMENDMENT 2 on Bill No. 23-04**

2
3 **Introduced By:** Council Member Keegan-Ayer (District 3)

4 **Introduction Date:** March 21, 2023

5 **Adopted/Rejected/Withdrawn:** Adopted

6
7
8 An ACT to Expand the income eligibility for elderly individuals, increase the property tax credit
9 to 30%, and remove the 5-year limitation for the elderly individuals and uniformed service
10 members property tax credit.

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

12 **§ 1-8-67. ELDERLY INDIVIDUALS AND UNIFORMED SERVICE MEMBERS**
13 **PROPERTY TAX CREDIT.**

14 ***

15 (C) (1) The property tax credit allowed under this section is:

16 (a) **20%** [30%] of the County property tax imposed on the property net of any property
17 tax credit granted under Md. Code Ann., Tax Property Article, § 9-105; and

18 ***

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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

1 **AMENDMENT 3 on Bill No. 23-04**

2
3 **Introduced By:** Council Member Keegan-Ayer (District 3)

4 **Introduction Date:** March 21, 2023

5 **Adopted/Rejected/Withdrawn:** Adopted

6
7
8 An ACT to Expand the income eligibility for elderly individuals, increase the property tax credit
9 to 30%, and remove the 5-year limitation for the elderly individuals and uniformed service
10 members property tax credit.

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

12 **§ 1-8-67. ELDERLY INDIVIDUALS AND UNIFORMED SERVICE MEMBERS**
13 **PROPERTY TAX CREDIT.**

14 ***

15 (E) This property tax credit shall be calculated only on the lesser of:

16
17 (1) **\$350,000** [~~\$500,000~~]; or

18
19 (2) The assessed value of the dwelling reduced by the amount of any assessment on
20 which a property tax credit is granted under Md. Code Ann., Tax Property Article, § 9-105.

21 ***
22

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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

1 **AMENDMENT 4 on Bill No. 23-04**

2
3 **Introduced By:** Council Vice President Duckett (District 4)

4 **Introduction Date:** March 21, 2023

5 **Adopted/Rejected/Withdrawn:** Adopted

6
7
8 An ACT to Expand the income eligibility for elderly individuals, increase the property tax credit
9 to 30%, and remove the 5-year limitation for the elderly individuals and uniformed service
10 members property tax credit.

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

12 **§ 1-8-67. ELDERLY INDIVIDUALS AND UNIFORMED SERVICE MEMBERS**
13 **PROPERTY TAX CREDIT.**

14 ***

15 (3) "Eligible individual" means:

16 (a) An individual who is at least 65 years old, has lived in the same dwelling for at least
17 the preceding [40] **30** years, and has a combined gross household income of \$100,000 or less;

18 ***

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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

1 **AMENDMENT 5 on Bill No. 23-04**

2
3 **Introduced By:** Council President Brad Young (At Large)

4 **Introduction Date:** March 21, 2023

5 **Adopted/Rejected/Withdrawn:** Adopted

6
7 An ACT to amend Chapter 1-8 of the Frederick County Code (Finance and Taxation) to expand
8 the income eligibility for elderly individuals, increase the property tax credit to
9 30%, and remove the 5-year limitation for the elderly individuals and uniformed
10 service members property tax credit.

11
12 On Exhibit 1, Page 1, it is hereby amended by adding the text as follows:

13
14 (B)

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16 ...

17
18 (3) "Eligible individual" means:

19
20 ...

21
22 (f) The amount of the combined gross household income that shall be applied to
23 subsection (3)(a), shall be adjusted each year following the effective date of this bill, to
24 reflect changes in the Consumer Price Index. The adjusted combined gross household
25 income value stated in subsection (3)(a) shall be determined by multiplying the income
26 amount by a fraction:

- 27
28 (i) The numerator of which is the Consumer Price Index (as defined in
29 subsection (iv) below) as of January 1 of the year for which the adjustment is
30 being made, and
31 (ii) The denominator of which is the Consumer Price Index (as defined in
32 subsection (iv) below) as of January 1 of the preceding year for which the
33 adjustment is being made.
34 (iii) The adjustment shall not result in a negative change to the combined gross
35 household income value. Should the adjustment be lower, the combined gross
36 household income shall remain the same as the previous year.
37 (iv) Consumer Price Index: Adjustments to the combined gross household
38 income will be based on the Consumer Price Index for Urban Wage Earners
39 and Clerical Workers (CPI-W) Washington-Arlington-Alexandria, DC-VA-
40 MD-WV, All Items, 1982-84=100, published bi-monthly by the Bureau of
41 Labor Statistics. In the event the Bureau of Labor Statistics abandons
42 publication of the above-referenced index, the Frederick County Treasury
43 Department shall adopt any other index which, in its judgment, provides an
44 accurate measure of cost-of-living changes, pending amendment to this
45 Section 1-8-66.

EXPLANATION:

BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.

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