

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

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**Adopted/Rejected/Withdrawn:** Adopted

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

beginning with the date of finality for the taxable year for which the property tax credit under 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:

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## EXPLANATION:

**BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.**

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

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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. 23-04

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**Adopted/Rejected/Withdrawn:** Adopted

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

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## EXPLANATION:

**BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.**

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

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

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**Adopted/Rejected/Withdrawn:** Adopted

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 \*\*\*

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

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

\* \* \*

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## EXPLANATION:

**BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.**

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

## AMENDMENT 4 on Bill No. 23-04

**Introduced By:** Council Vice President Duckett (District 4)  
**Introduction Date:** March 21, 2023  
**Adopted/Rejected/Withdrawn:** Adopted

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;

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## EXPLANATION:

**BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL**

**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**

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

12 (B)

13 ...

14 (3) "Eligible individual" means:

15 ...

16  
17 (f) The amount of the combined gross household income that shall be applied to  
18 subsection (3)(a), shall be adjusted each year following the effective date of this bill, to  
19 reflect changes in the Consumer Price Index. The adjusted combined gross household  
20 income value stated in subsection (3)(a) shall be determined by multiplying the income  
21 amount by a fraction:

22  
23 (i) The numerator of which is the Consumer Price Index (as defined in  
24 subsection (iv) below) as of January 1 of the year for which the adjustment is  
25 being made, and  
26 (ii) The denominator of which is the Consumer Price Index (as defined in  
27 subsection (iv) below) as of January 1 of the preceding year for which the  
28 adjustment is being made.  
29 (iii) The adjustment shall not result in a negative change to the combined gross  
30 household income value. Should the adjustment be lower, the combined gross  
31 household income shall remain the same as the previous year.  
32 (iv) Consumer Price Index: Adjustments to the combined gross household  
33 income will be based on the Consumer Price Index for Urban Wage Earners  
34 and Clerical Workers (CPI-W) Washington-Arlington-Alexandria, DC-VA-  
35 MD-WV, All Items, 1982-84=100, published bi-monthly by the Bureau of  
36 Labor Statistics. In the event the Bureaus of Labor Statistics abandons  
37 publication of the above-referenced index, the Frederick County Treasury  
38 Department shall adopt any other index which, in its judgment, provides an  
39 accurate measure of cost-of-living changes, pending amendment to this  
40 Section 1-8-66.

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41 EXPLANATION:

42 **BOLD CAPITALS INDICATE MATTER ADDED TO THE BILL.**

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