



Bill No. 23-04

Concerning: Amend Elderly Individuals & Uniformed Service Members Property Tax Credit

Introduced: February 7, 2023

Revised: April 11, 2023 Draft No. 2

Enacted: \_\_\_\_\_

Effective: \_\_\_\_\_

Expires: May 8, 2023

Frederick County Code, Chapter 1-8

Section(s) 67

## COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

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By: Council Members Steve McKay, Mason Carter, Vice President Kavonté Duckett, and President Brad Young

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**AN ACT** to: Expand the income eligibility for elderly individuals, increase the property tax credit to 30%, and remove the 5-year limitation for the elderly individuals and uniformed service members property tax credit.

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Executive: \_\_\_\_\_ Date Received: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_

By amending:

Frederick County Code, Chapter, 1-8 Section(s) 67

Other: \_\_\_\_\_

**Boldface**

Underlining

[Single boldface brackets with strikethrough] Deleted from existing law by original bill.

\* \* \*

*Heading or defined term.*

*Added to existing law by original bill.*

*Deleted from existing law by original bill.*

*Existing law unaffected by bill.*

The County Council of Frederick County, Maryland, finds it necessary and proper to expand the income eligibility for elderly individuals, increase the property tax credit to 30%, and remove the 5-year limitation for the elderly individuals and uniformed service members property tax credit.

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

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Brad W. Young, President  
County Council of Frederick County,  
Maryland

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

(A) Under the authority in Md. Code Ann., Tax Property Article § 9-258 the County grants a property tax credit against the County property tax imposed on the dwelling of an eligible individual.

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

(2) (a) "Dwelling" means:

(i) A house that is:

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

B. Actually occupied or expected to be actually occupied by the homeowner for more 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

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

(b) "Dwelling" includes:

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

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

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

(3) "Eligible individual" means:

(a) An individual who is at least 65 years old, has lived in the same dwelling for at least the preceding [[40]] 30 years, and has a combined gross household income of \$80,000 [\$100,000]] or less;

(b) An individual who is at least 65 years old and is a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard;

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(c) A surviving spouse, who is at least 65 years old and has not remarried, of a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard;

(d) An individual who:

(i) Is an active duty, retired or honorably discharged member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard; and

(ii) Has a service connected disability; or

(e) A surviving spouse of an individual described under item subsection (B)(3)(d) of this section who has not remarried.

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

(i) The numerator of which is the Consumer Price Index (as defined in subsection (iv) below) as of January 1 of the year for which the adjustment is being made, and

(ii) The denominator of which is the Consumer Price Index (as defined in subsection (iv) below) as of January 1 of the preceding year for which the adjustment is being made.

(iii) The adjustment shall not result in a negative change to the combined gross household income value. Should the adjustment be lower, the combined gross household income shall remain the same as the previous year.

**(iv) Consumer Price Index: Adjustments to the combined gross household income will be based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) Washington-Arlington-Alexandria, DC-VA-MD-WV, All Items, 1982-84=100, published bi-monthly by the Bureau of Labor Statistics. In the event the Bureaus of Labor Statistics abandons publication of the above-referenced index, the Frederick County Treasury Department shall adopt any other index which, in its judgment, provides an accurate measure of cost-of-living changes, pending amendment to this Section 1-8-66.**

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

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

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1       (b) Granted for [~~a period of up to 5 taxable years~~] as long as the eligible individual  
2 continues to satisfy all the requirements.

3       (2) The property tax credit authorized by this section shall apply only in taxable years  
4 beginning on or after July 1, 2023~~[2]~~.

5       (D) A property tax credit under this section may not be provided in any taxable year in which  
6 a property tax credit under § 1-8-66 or § 1-8-68 is allowed.

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

8        (1) ~~[\$350,000]~~ \$400,000 or

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

11      (F) (1) To be eligible for this property tax credit, a property owner must submit an  
12 application to the County Treasurer on or before October 1 of each taxable year in which this  
13 property tax credit is sought.

14      (2) An application must:

15        (a) Be on the form that the County Treasurer requires;

16        (b) Demonstrate that the taxpayer satisfies all requirements for this credit; and

17        (c) Applicants who are applying under subsections (B)(3)(d) or (B)(3)(e) as a retired or  
18 honorably discharged member of the uniformed services of the United States as defined in 10  
19 U.S.C. § 101, the military reserves, or the National Guard, or surviving spouse thereof, must  
20 provide the following information:

21            (i) A copy of the veteran's discharge certificate; and

22            (ii) On the form provided by the County, a certification of the applicant's disability from  
23 the Department of Veterans Affairs.

24        (d) Applicants who are applying under subsections (B)(3)(d) or (B)(3)(e) as an active  
25 member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the  
26 military reserves, or the National Guard, or surviving spouse thereof, must provide  
27 documentation satisfactory to the Treasurer that verifies the service-connected disability.

28      (G) The County Treasurer may adopt guidelines, regulations, or procedures to administer this  
29 section.

30      (H) (1) This property tax credit applies only to County property tax and does not apply to  
31 any other tax, including any special taxing district tax, fire and rescue district tax, electric  
32 lighting district tax or any tax imposed by the State, a municipality or any other governmental  
33 entity.

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1        (2) The amount of this property tax credit may not exceed the amount due for net Frederick  
2        County real property tax.

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