

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 22-022

Introduced by _____ Council President Vincenti at the request of the County Executive _____

Legislative Day No. 22-022 _____ Date September 13, 2022 _____

AN ACT to repeal and reenact, with amendments, Section 123-46.5, Tax credit for elderly individuals and veterans, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to expand the definition of an “eligible individual” to include active duty, retired, or honorably discharged members of the military with disabilities and those individual’s surviving spouse; to provide a definition to the term, “disability”; to increase the maximum number of years an individual may be granted the tax credit; to increase the maximum assessed value of the dwelling eligible for the tax credit; and generally relating to property tax discounts and credits.

By the Council, September 13, 2022 _____

Introduced, read first time, ordered posted and public hearing scheduled
on: October 11, 2022 _____
at: 6:30 PM _____

By Order: *Mylia A. Dixon* _____, Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on _____, and concluded on _____

_____, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section
2 123-46.5, tax credit for elderly individuals and veterans, of Article II, Real Property Tax Credits, be,
3 and is hereby, repealed and reenacted, with amendments, all to read as follows:

4 **Chapter 123. Finance and Taxation**

5 **Article II. Real Property Tax Credits**

6 **§ 123-46.5. TAX CREDIT FOR ELDERLY INDIVIDUALS AND VETERANS.**

7 A. For purposes of this section, the following terms have the meaning indicated:

8 **DISABILITY – THE TERM “DISABILITY” MEANS, WHITH RESPECT TO AN INDIVIDUAL,**
9 **A MEDICALLY DETERMINED PHYSICAL OR MENTAL IMPAIRMENT THAT**
10 **SUBSTANTIALLY LIMITS ONE OR MORE MAJOR LIFE ACTIVITES OF SUCH**
11 **INDIVIDUAL AND IS REASONABLY CERTAIN TO CONTINUE FOR THE LIFE OF**
12 **THE INDIVIDUAL.**

13 Dwelling – Has the same meaning as in § 9-105 of the Tax-Property Article of the Annotated Code
14 of Maryland.

15 Eligible Individual -

16 (1) An individual who is at least 65 years old and has lived in the same dwelling for at
17 least [40] 35 years;

18 (2) An individual who is at least 65 years old and is retired member of the uniformed
19 services of the United States as Defined in 10 U.S.C. §101, the military reserves or
20 the National Guard; [or]

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

24 (4) AN INDIVIDUAL WHO IS AN ACTIVE DUTY, RETIRED, OR HONORABLY

1 DISCHARGED MEMBER OF THE UNIFORM SERVICES OF THE UNITED
2 STATES AS DEFINED IN 10 U.S.C. § 101, THE MILITARY RESERVES, OR
3 THE NATIONAL GUARD, AND HAS A DISABILITY THAT IS SERVICE-
4 CONNECTED AS DEFINED IN 38 U.S.C. § 101(16); OR

5 (5) A SURVIVING SPOUSE OF AN INDIVIDUAL DESCRIBED UNDER ITEM (4)
6 OF THIS PARAGRAPH WHO HAS NOT REMARRIED.

7 B. In accordance with the provisions of the Tax-Property Article, § 9-258, of the Annotated
8 Code of Maryland, an eligible individual may receive a credit against the county property
9 tax imposed on their dwelling subject to the following:

- 10 (1) The credit allowed under this section is 20% of the county property tax imposed on
11 the dwelling
- 12 (2) The credit may be granted for a maximum of [5] 20 years; and
- 13 (3) The Dwelling for which a property tax credit is sought has a maximum assessed value
14 of [\$400,000] \$600,000.00 at the time the eligible individual first applied for the
15 credit under this section.

16 C. To receive a credit under this section, an eligible individual shall file an application with the
17 Department of Treasury and shall provide any other documentation as required by the
18 Department of Treasury.

19 Section 2. And Be It Further Enacted that the provisions of Section 2 of this Act shall take effect
20 60 calendar days from the date it becomes law.

EFFECTIVE:

The Council Administrator does hereby certify that seven (7) copies of this Bill are immediately available for distribution to the public and the press.

Mylia A. Dixon

Council Administrator

AS INTRODUCED