

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 17-021

Introduced by Council President Slutzky at the request of the County Executive
and Council Member McMahan

Legislative Day No. 17-027 Date October 17, 2017

AN ACT to repeal and reenact, with amendments, Section 123-27, Due date of taxes; interest and discounts, of Article I, General Provisions; and to add new Section 123-46.5, Tax credit for elderly individuals and veterans, to Article II, Real Property Tax Credits, all of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide for a Harford County Senior Citizens and Veterans Tax Credit Program; to repeal the provisions providing a discount for early payment of property taxes as of July 1, 2019; to establish a property tax credit for certain elderly individuals and veterans; to establish the criteria for the property tax credit created; and generally relating to property tax discounts and credits.

By the Council, October 17, 2017

Introduced, read first time, ordered posted and public hearing scheduled
on: November 21, 2017
at: 7:00 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 123-
2 27, Due date of taxes; interest and discounts, of Article I, General Provisions, be, and it is hereby,
3 repealed and reenacted, with amendments, all to read as follows:

4 **Chapter 123. Finance and Taxation**

5 **Article I. General Provisions**

6 **§ 123-27. Due date of taxes; interest [and discounts].**

7 A. Annual and semi-annual taxes.

8 (1) County taxes shall be due July 1 and shall bear interest from October 1 at the rate of
9 1 1/2% per month. [County taxes paid during July of the current year due shall bear a
10 discount of 1%. County taxes paid during August of the current year shall bear a
11 discount of 1/2%.] This shall apply to tax bills dated July 1 of the current year.

12 (2) The semi-annual tax bill shall be due December 1 and shall bear interest from January 1
13 at the rate of 1 1/2% per month. [No discount shall apply to December 1 semi-annual
14 tax bills.]

15 B. [There shall be no discount on county half-year tax bills.] The county half-year tax bills shall
16 bear interest at the rate of 1 1/2% per month, beginning 30 days after mailing of the bills.

17 C. [Any person or persons, firm, association, corporation or business entity receiving from the
18 county an annual tax bill for real or personal property dated other than July 1 shall be entitled to
19 a discount of 1% on the county portion of the taxes if paid to the county within 30 days after the
20 date of such tax bills.

21 D.] Provisions regarding further [discounts and/or] interest or penalties shall be established by rules
22 and regulations pursuant to Section 807 of the Harford County Charter. In no case may [greater
23 discount be given or] A greater interest BE charged than the rate established herein.

24 [E.]D. A penalty of 6% per annum on the amount of taxes overdue and in arrears after October 1 of

1 each year is hereby imposed on the annual tax bill. With respect to the semi-annual tax bill, a
2 penalty of 6% per annum on the amount of taxes overdue and in arrears after October 1 is
3 hereby imposed; a penalty of 6% per annum on the amount of taxes overdue and in arrears after
4 January 1 is hereby imposed on the second installment under the semi-annual tax bill.

5 Section 2. And Be It Enacted By The County Council of Harford County, Maryland that new
6 Section 123-46.5, Tax credit for elderly individuals and veterans, be, and it is hereby, added to Article
7 II, Real Property Tax Credits, all of Chapter 123, Finance and Taxation, of the Harford County Code, as
8 amended, all to read as follows:

9 **Chapter 123. Finance and Taxation**

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

11 **§ 123-46.5. TAX CREDIT FOR ELDERLY INDIVIDUALS AND VETERANS.**

12 A. FOR PURPOSES OF THIS SECTION, THE FOLLOWING TERMS HAVE THE
13 MEANINGS INDICATED:

14 DWELLING - HAS THE SAME MEANING AS IN § 9-105 OF THE TAX- PROPERTY ARTICLE
15 OF THE ANNOTATED CODE OF MARYLAND.

16 ELIGIBLE INDIVIDUAL -

17 (1) AN INDIVIDUAL WHO IS AT LEAST 65 YEARS OLD AND HAS LIVED IN THE
18 SAME DWELLING FOR AT LEAST THE PRECEEDING 40 YEARS; OR

19 (2) AN INDIVIDUAL WHO IS AT LEAST 65 YEARS OLD AND IS A RETIRED
20 MEMBER OF THE UNIFORMED SERVICES OF THE UNITED STATES AS
21 DEFINED IN 10 U.S.C. §101, THE MILITARY RESERVES OR THE NATIONAL
22 GUARD.

23 B. IN ACCORDANCE WITH THE PROVISIONS OF THE TAX-PROPERTY ARTICLE, § 9-

1 258, OF THE ANNOTATED CODE OF MARYLAND, AN ELIGIBLE INDIVIDUAL MAY
2 RECEIVE A CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON THEIR
3 DWELLING SUBJECT TO THE FOLLOWING:

4 (1) THE CREDIT ALLOWED UNDER THIS SECTION IS 20% OF THE COUNTY
5 PROPERTY TAX IMPOSED ON THE DWELLING;

6 (2) THE CREDIT MAY BE GRANTED FOR A MAXIMUM OF 5 YEARS; AND

7 (3) THE DWELLING FOR WHICH A PROPERTY TAX CREDIT IS SOUGHT HAS A
8 MAXIMUM ASSESSED VALUE OF \$400,000 AT THE TIME THE ELIGIBLE
9 INDIVIDUAL FIRST APPLIED FOR THE CREDIT UNDER THIS SECTION.

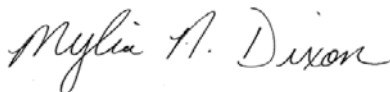
10 C. TO RECEIVE A CREDIT UNDER THIS SECTION, AN ELIGIBLE INDIVIDUAL SHALL
11 FILE AN APPLICATION WITH THE DEPARTMENT OF TREASURY AND SHALL
12 PROVIDE ANY OTHER DOCUMENTATION AS REQUIRED BY THE DEPARTMENT
13 OF TREASURY.

14 Section 3. And Be It Further Enacted that the provisions of Section 1 of this Act shall take effect
15 on July 1, 2019.

16 Section 4. And Be It Further Enacted that the provisions of Section 2 of this Act shall take effect
17 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.



Council Administrator