



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### FISCAL IMPACT NOTE

**Bill Number:**  
18-038

Tax Credits Definitions

**Sponsor:**  
Council President Slutzky  
at the request of the  
County Executive

**Estimated Fiscal Impact:**  
Undetermined

#### Summary of Legislation

AN ACT to repeal and reenact, with amendments, the definition of “eligible individual” in Subsection A of 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 establish a property tax credit for the surviving spouses of certain elderly veterans; and generally relating to real property tax credits.

The bill will take effect 60 days after it is adopted.

#### Fiscal Analysis

Currently, the tax credit for elderly individuals and veterans section of the County Code classifies an eligible individual as an individual who is at least 65 years old and has lived in the same dwelling for at least the preceding 40 years; or an individual who is at least 65 years old and is a retired member of the uniformed services of the United States, the military reserves or the National Guard.

This bill, if approved, will amend the definition of “eligible individual” to include the surviving spouses of those individuals, so long as they have not remarried.

For the current year, 2,987 of these tax credits were awarded, resulting in credits of approximately \$1.44 million. Approximately 120 applications were rejected for various reasons. We do not have an available data source to determine how many more individuals would be eligible for the credit as a surviving spouse. As such, we are not able to determine the associated fiscal impact.

**Additional Information:**

Version: 01  
based on bill as  
introduced 09/04/2018

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