

HARFORD COUNTY BILL NO. 22-022 (As Amended)

Brief Title (Definitions Tax Credit for Elderly Individuals and Veterans)

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Mylena P. Di...
Council Administrator

Date 10/18/22

ENROLLED

Robert Vincent
Council President

Date 10/18/22

BY THE COUNCIL

Read the third time.

Passed: LSD 22-026

Failed of Passage: _____

By Order

Mylena P. Di...
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 19th day of October, 2022 at 3:00 p.m.

Mylena P. Di...
Council Administrator



BY THE EXECUTIVE

[Signature]
COUNTY EXECUTIVE

APPROVED: Date 10/20/2022

BY THE COUNCIL

This Bill No. 22-022 As Amended having been approved by the Executive and returned to the Council, becomes law on October 20, 2022.

EFFECTIVE: December 19, 2022

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 22-022 (As Amended)

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

Co-Sponsors President Vincenti and Council Members Johnson, Woods, Giangiordano, Shrodes, Wagner and Beulah

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: *Mylin 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 October 11, 2022, and concluded on October 11, 2022.

Mylin A. Dixon, 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.

BILL NO. 22-022
As Amended

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, WITH 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**

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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: December 19, 2022

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

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Mylia A. Dixon

Council Administrator