

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2017 Legislative Session**

Bill No. CB-121-2017

Chapter No. \_\_\_\_\_

Proposed and Presented by Council Members Lehman, Taveras, Franklin and Toles

Introduced by \_\_\_\_\_

Co-Sponsors \_\_\_\_\_

Date of Introduction \_\_\_\_\_

**BILL**

1 AN ACT concerning

2 Property Tax Credit for Elderly Individuals and Veterans

3 For the purpose of establishing a property tax credit for certain elderly individuals and veterans.

4 BY adding:

5 SUBTITLE 10. FINANCE AND TAXATION.

6 Section 10-235.26,

7 The Prince George's County Code

8 (2015 Edition; 2016 Supplement).

9 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
10 Maryland, that Section 10-235.26 of the Prince George's County Code be and the same is hereby  
11 added:

12 **SUBTITLE 10. FINANCE AND TAXATION.**

13 **DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTON.**

14 **SUBDIVISION 5M. PROPERTY TAX CREDIT FOR ELDERLY INDIVIDUALS AND VETERANS.**

15 **Sec. 10-235.26. Property tax credit for elderly individuals and veterans.**

16 (a) In accordance with the provisions of Section 9-257 of the Tax-Property Article of the  
17 Annotated Code of Maryland, a property tax credit against the County property tax may be  
18 imposed on the dwelling of an eligible individual. For purposes of this Section a “dwelling” has  
19 the meaning stated in Section 9-105 of the Tax-Property Article of the Annotated Code of  
20 Maryland.

21 (b) Eligibility. An individual is eligible to receive a property tax credit if:

1           (1) the individual is at least 65 years old; and

2           (2) the individual has lived in the same dwelling for at least the preceding forty (40)  
3 years and the dwelling for which a property tax credit is sought has a maximum assessed value  
4 of Three Hundred Fifty Thousand Dollars (\$350,000) at the time the individual first applied for  
5 the credit; or

6           (3) the individual is a retired member of the United States armed forces and the  
7 dwelling for which a property tax credit is sought has a maximum assessed value of Three  
8 Hundred Fifty Thousand Dollars (\$350,000) at the time the individual first applied for the credit.

9           (c) Amount and duration of credit. The credit allowed under this Section is twenty percent  
10 (20%) of the County property tax imposed on the dwelling. The credit shall be granted each year  
11 for a period of up to five (5) years if the individual remains eligible for the credit.

12           (d) A real property tax credit shall not be granted under this Section if the real property has  
13 otherwise been granted a tax credit or exemption under the Tax-Property Article, Annotated  
14 Code of Maryland or the County Code for the taxable year.

15           (e) Application for the tax credit established herein shall be made under oath on an  
16 application provided by the Director of Finance. The application shall provide a legal  
17 description of the property and such other information or documentation as the Director may  
18 require to determine whether the applicant can qualify for the tax credit.

19           (f) The Director of Finance shall provide an annual report to the County Council on the  
20 property tax credit for elderly individuals and veterans on or before December 31<sup>st</sup> of each year  
21 for the previous fiscal year, to include:

22           (1) the number of applications received;

23           (2) the number of applications denied;

24           (3) the number of tax credits approved; and

25           (4) the location by Councilmanic district of the number of applications received,  
26 denied and the amount of tax credit approved.

27           SECTION 2. BE IT FURTHER ENACTED that this Act shall take effect forty-five  
28 (45) calendar days after it becomes law.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2017.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Derrick Leon Davis  
Chairman

ATTEST:

\_\_\_\_\_  
Redis C. Floyd  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_ BY: \_\_\_\_\_  
Rushern L. Baker, III  
County Executive

KEY:  
Underscoring indicates language added to existing law.  
[Brackets] indicate language deleted from existing law.  
Asterisks \*\*\* indicate intervening existing Code provisions that remain unchanged.