

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2022 Legislative Session

Bill No. _____ CB-029-2022

Chapter No. _____

Proposed and Presented by Council Members Burroughs, Hawkins, Dernoga, Franklin,
Ivey, Streeter, Medlock and Taveras

Introduced by _____

Co-Sponsors _____

Date of Introduction _____ May 31, 2022

BILL

1 AN ACT concerning

2 A Property Tax Credit for Elderly Individuals

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

4 BY adding:

5 SUBTITLE 10. FINANCE AND TAXATION.

6 Section 10-235.28,

7 The Prince George's County Code

8 (2019 Edition; 2021 Supplement).

9 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
10 Maryland, that Section 10-235.28 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 COLLECTION.

14 SUBDIVISION 50. PROPERTY TAX CREDIT FOR ELDERLY INDIVIDUALS.

15 Sec. 10-235.28. Property tax credit for elderly individuals.

16 (a) In accordance with the provisions of Section 9-258 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.

1 (b) Eligibility. An individual is eligible to receive a property tax credit if the individual is
2 at least 65 years old and has lived in the same dwelling for at least the preceding ten (10) years
3 and the dwelling for which a property tax credit is sought has a maximum assessed value of Five
4 Hundred Thousand Dollars (\$500,000) at the time the individual first applied for the credit, a
5 maximum value that shall increase annually on July 1 by the lesser of (i) the Consumer Price
6 Index (CPI) for the preceding calendar year or (ii) three percent (3%).

7 (c) Amount and duration of credit. The credit allowed under this Section is twenty percent
8 (20%) of the County property tax imposed on the dwelling, inclusive of any Homestead or
9 Homeowners tax credit provided. The credit shall be granted each year for a period of up to five
10 (5) years if the individual remains eligible for the credit.

11 (d) Application for the tax credit established herein shall be made under oath on an
12 application provided by the Director of Finance no later than October 1 of the fiscal year in
13 which the credit is being sought. The application shall provide a legal description of the property
14 and such other information or documentation as the Director may require in order to determine
15 whether the applicant can qualify for the tax credit.

16 (e) The credit is applicable for fiscal years July 1, 2023 and thereafter.

17 (f) The Director of Finance shall provide an annual report to the County Council on the
18 property tax credit for elderly individuals on or before December 31st of each year for the
19 previous fiscal year, to include:

20 (1) the number of applications received; and

21 (2) the number of applications denied; and

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

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

25 SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby
26 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,
27 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of
28 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining
29 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this
30 Act, since the same would have been enacted without the incorporation in this Act of any such
31 invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection,

1 or section.

2 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)
3 calendar days after it becomes law.

Adopted this 28th day of June, 2022.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: Calvin S. Hawkins, II
Calvin S. Hawkins, II
Chair

ATTEST:

Donna J. Brown
Donna J. Brown
Clerk of the Council

APPROVED:

DATE: July 15, 2022

BY: Angela D. Alsobrooks
Angela D. Alsobrooks
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.

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