

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2024 Legislative Session

Bill No. CB-007-2024

Chapter No. 50

Proposed and Presented by Council Members Burroughs, Ivey, Harrison, Dernoga, Fisher
Olson, Watson, Blegay, Oriadha, Franklin and Hawkins

Introduced by Council Members Burroughs, Ivey, Harrison, Dernoga, Fisher, Olson,
Watson, Blegay, Oriadha, Franklin and Hawkins

Co-Sponsors _____

Date of Introduction April 9, 2024

BILL

1 AN ACT concerning

2 The Revised Elderly Property Tax Credit

3 For the purpose of revising the current elderly property tax credit to make its applicability
 4 exclusive of and separate and distinct from the Homestead and Maryland Homeowner's Property
 5 Tax Credit.

6 BY repealing and reenacting with amendments:

7 SUBTITLE 10. FINANCE AND TAXATION.

8 Section 10-235.28,

9 The Prince George's County Code

10 (2023 Edition).

11 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
 12 Maryland, that Section 10-235.28 of the Prince George's County Code be and the same is hereby
 13 repealed and reenacted with the following amendments:

14 SUBTITLE 10. FINANCE AND TAXATION.

15 DIVISION 8. TAX ASSESSMENT, LEVY AND COLLECTION.

16 SUBDIVISION 50. PROPERTY TAX CREDIT FOR ELDERLY INDIVIDUALS.

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

18 * * * * *

19 (a) In accordance with the provisions of Section 9-258 of the Tax-Property Article of the

Annotated Code of Maryland, a property tax credit against the County property tax may be imposed on the dwelling of an eligible individual. For purposes of this Section a "dwelling" has the meaning stated in Section 9-105 of the Tax-Property Article of the Annotated Code of Maryland.

[(b) Eligibility. An individual is eligible to receive a property tax credit if the individual is at least 65 years old and has lived in the same dwelling for at least the preceding twenty-five (25) years and the dwelling for which a property tax credit is sought has a maximum assessed value of Five Hundred Thousand Dollars (\$500,000) at the time the individual first applied for the credit, a maximum value that shall increase annually on July 1 by the lesser of (i) the Consumer Price Index (CPI) for the preceding calendar year or (ii) three percent (3%).]

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

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

(2) has lived in the same dwelling for at least the preceding twenty-five (25) years;

and

(3) the dwelling for which a property tax credit is sought has a maximum assessed value of Five Hundred Thousand Dollars (\$500,000) at the time the individual first applied for the credit, a maximum value that shall increase annually on July 1 by the lesser of (i) the Consumer Price Index (CPI) for the preceding calendar year or (ii) three percent (3%).

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

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

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

(f) The Director of Finance shall provide an annual report to the County Council on the

property tax credit for elderly individuals on or before December 31 [st] of each year for the previous fiscal year, to include, in total and by Councilmanic District:

- (1) the number of applications received; [and]
- (2) the number of applications denied; and
- (3) the number of tax credits approved; and
- (4) the dollar value of tax credits granted [the location by Councilmanic district of the number of applications received, denied and the amount of tax credit approved].

* * * * *

SECTION 2. BE IT FURTHER ENACTED that the Office of Finance shall, within 90 days of the effective date of this Act, notify all persons who applied and were eligible for the Property Tax Credit for Elderly Individuals for the Tax Year beginning July 1, 2023, but who did not receive the Credit, or received a Credit in an amount less than twenty percent (20%) of the County property tax imposed on their dwelling, of their eligibility for full payment under this Act for the remainder of their eligibility period, without need for a new application, in the tax year beginning July 1, 2025.

SECTION 3. BE IT FURTHER ENACTED that those persons who did not get the full tax credit previously but were eligible, shall be eligible for the full tax credit for five (5) years starting with the tax credit beginning Year 2025.

SECTION 4. BE IT FURTHER ENACTED that those persons who are eligible and received the tax credit under the ten (10) year requirement shall remain eligible under this legislation for the remaining years of this tax credit under the ten (10) year requirement.

SECTION 5. BE IT FURTHER ENACTED that the provisions of this Act are hereby declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this Act, since the same would have been enacted without the incorporation in this Act of any such invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection, or section.

SECTION 6. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45) calendar days after it becomes law.

Adopted this 12th day of November , 2024.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: Jolene Ivey
Jolene Ivey
Chair

ATTEST:

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

APPROVED:

DATE: _____ BY: _____
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.

* * * * *

THE COUNTY EXECUTIVE HAVING FAILED TO RETURN THIS BILL WITH EITHER HER
APPROVAL OR VETO WITHIN TEN (10) DAYS AFTER THE DATE OF ITS PRESENTATION TO
HER, THIS BILL BECAME LAW ON DECEMBER 13, 2024.