

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

AN ACT concerning

A Property Tax Credit for Elderly Individuals

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

BY adding:

SUBTITLE 10. FINANCE AND TAXATION.

Section 10-235.28,

The Prince George's County Code

(2019 Edition; 2021 Supplement).

SECTION 1. BE IT ENACTED by the County Council of Prince George's County, Maryland, that Section 10-235.28 of the Prince George's County Code be and the same is hereby added:

SUBTITLE 10. FINANCE AND TAXATION.

DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.

SUBDIVISION 50. PROPERTY TAX CREDIT FOR ELDERLY INDIVIDUALS.

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

(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 ten (10) 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%).

(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 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 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 31st of each year for the previous fiscal year, to include:

- (1) the number of applications received; and
- (2) the number of applications denied; and
- (3) the number of tax credits approved; and
- (4) 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 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,

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.

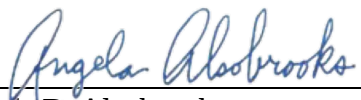
COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: 
Calvin S. Hawkins, II
Chair

ATTEST:


Donna J. Brown
Clerk of the Council

APPROVED:

DATE: July 15, 2022 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.

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