

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2018, Legislative Day No. 12

Bill No. 56-18

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Mr. Wade Kach, Councilman

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By the County Council, July 2, 2018

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A BILL  
ENTITLED

AN ACT concerning

Property Tax Credit – Senior Veterans

FOR the purpose of establishing a tax credit for certain senior veterans under certain conditions; establishing the terms and conditions of the credit and the duration; providing for an application procedure and administration of the credit; and generally relating to property tax credits.

BY adding

Section 11-2-112  
Article 11 – Taxation  
Title 2 – Ad Valorem Taxes  
Baltimore County Code, 2015

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter stricken from existing law.  
~~Strike-out~~ indicates matter stricken from bill.  
Underlining indicates amendments to bill.

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

3  
4 ARTICLE 11. – TAXATION.

5 Title 2. – Ad Valorem Taxes.

6  
7 § 11-2-112. PROPERTY TAX CREDIT FOR SENIOR VETERANS.

8 (A) DEFINITIONS.

9 (1) IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS  
10 INDICATED.

11 (2) “DWELLING” HAS THE MEANING STATED IN § 9-105 OF THE TAX-  
12 PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

13 (3) “ELIGIBLE INDIVIDUAL” MEANS:

14 (I) AN INDIVIDUAL WHO IS ELIGIBLE FOR BOTH THE TAX CREDIT  
15 AUTHORIZED UNDER SECTION 9-104 OF THE TAX-PROPERTY ARTICLE OF THE  
16 ANNOTATED CODE OF MARYLAND AND THE TAX CREDIT AUTHORIZED UNDER  
17 SECTION 11-2-111 OF THE COUNTY CODE; AND

18 (II) IS AT LEAST 65 YEARS OLD AND IS A RETIRED VETERAN.

19 (4) “VETERAN” HAS THE MEANING STATED IN § 29-1-101(M) OF THE COUNTY  
20 CODE.

21 (B) CREDIT ESTABLISHED.

22 IN ACCORDANCE WITH SECTION 9-258 OF THE TAX-PROPERTY ARTICLE OF  
23 THE ANNOTATED CODE OF MARYLAND, AN OWNER OF REAL PROPERTY WHO IS

1 AN ELIGIBLE INDIVIDUAL MAY RECEIVE A PROPERTY TAX CREDIT UNDER THIS  
2 SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON AN OWNER-  
3 OCCUPIED DWELLING.

4 (C) AMOUNT OF CREDIT.

5 (1) SUBJECT TO PARAGRAPHS (2) AND (3) OF THIS SUBSECTION, THE  
6 AMOUNT OF THE CREDIT MAY NOT EXCEED:

7 (I) 10 PERCENT OF THE COUNTY PROPERTY TAX DUE OR \$300,  
8 WHICHEVER IS LESS, FOR FY 2019; AND

9 (II) 20 PERCENT OF THE COUNTY PROPERTY TAX DUE OR \$500,  
10 WHICHEVER IS LESS, COMMENCING IN FY 2020.

11 (2) THE AMOUNT OF THE CREDIT SHALL BE CALCULATED AFTER ALL  
12 OTHER CREDITS GRANTED FOR THE OWNER-OCCUPIED DWELLING UNDER THIS  
13 SUBTITLE OR THE TAX-PROPERTY ARTICLE OF THE ANNOTATED OF MARYLAND  
14 HAVE BEEN APPLIED.

15 (3) THE ELIGIBLE INDIVIDUAL MAY CLAIM EITHER THE CREDIT SET FORTH  
16 IN THIS SECTION OR OTHER CREDITS TO WHICH THE ELIGIBLE INDIVIDUAL MAY  
17 BE ENTITLED FOR THE OWNER-OCCUPIED DWELLING, WHICHEVER IS HIGHER,  
18 BUT NOT BOTH.

19 (D) DURATION OF CREDIT.

20 THE TAX CREDIT AUTHORIZED BY THIS SECTION CONTINUES FOR FIVE  
21 YEARS, AS LONG AS AN OWNER AND THE OWNER-OCCUPIED DWELLING REMAIN  
22 QUALIFIED UNDER SUBSECTION (B) OF THIS SECTION.

23 (E) APPLICATION.

1 TO RECEIVE THE CREDIT, A PROPERTY OWNER SHALL APPLY FOR ALL  
2 OTHER CREDITS THAT MAY BE AVAILABLE FOR THE OWNER-OCCUPIED  
3 DWELLING AND SUBMIT AN APPLICATION TO THE OFFICE OF BUDGET AND  
4 FINANCE:

5 (1) ON THE FORM THAT THE DIRECTOR REQUIRES;

6 (2) THAT DEMONSTRATES THAT THE OWNER IS ENTITLED TO THE CREDIT;

7 (3) ON OR BEFORE THE DATE THAT THE OFFICE OF BUDGET AND FINANCE  
8 SETS; AND

9 (4) UNDER OATH.

10 (F) REVIEW OF APPLICATION.

11 THE OFFICE OF BUDGET AND FINANCE SHALL:

12 (1) REVIEW EACH APPLICATION FOR TAX CREDIT; AND

13 (2) GRANT OR DENY THE APPLICATION FOR A TAX CREDIT UNDER THIS  
14 SECTION.

15 (G) ADOPTION OF REGULATIONS.

16 THE DIRECTOR MAY ADOPT REGULATIONS IN ACCORDANCE WITH ARTICLE  
17 3, TITLE 7 OF THE CODE TO CARRY OUT THE PROVISIONS OF THIS SECTION.

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19 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by  
20 the affirmative vote of five members of the County Council, shall take effect on June 18, 2018.