

# County Council Of Howard County, Maryland

2007 Legislative Session

Legislative Day No. 3

## Bill No. 12-2007

Introduced by Calvin Ball

AN ACT altering the amount of the County supplement to the Homeowners' Property Tax Credit; repealing a certain property tax credit for certain senior citizens; and generally relating to property tax credits.

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Introduced and read first time \_\_\_\_\_, 2007. Ordered posted and hearing scheduled.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on \_\_\_\_\_, 2007.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

This Bill was read the third time on \_\_\_\_\_, 2007 and Passed \_\_\_\_, Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_day of \_\_\_\_\_, 2007 at \_\_ a.m./p.m.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

Approved by the County Executive \_\_\_\_\_, 2007

\_\_\_\_\_  
Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN ALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 *Section 1. Be it enacted by the County Council of Howard County, Maryland, that*  
2 *Subsection (b) “Credit established” of Section 20-126 “Homeowners property tax credit” of*  
3 *Part III “State-Authorized Howard County Tax Credits” of Subtitle 1 “Real Property Tax*  
4 *Administration, Credits and Enforcement” of Title 20 “Taxes, Charges, and Fees” of the*  
5 *Howard County Code be amended to read as follows:*  
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7 **Title 20. Taxes, charges, and fees.**

8  
9 **Subtitle 1. Real Property Tax Administration, Credits and Enforcement.**

10  
11 **Part III. State-Authorized Howard County Tax Credits.**  
12  
13

14 **Section 20.126. Homeowners property tax credit.**

15 (b) Credit Established.

16 (1) There is a local supplement to the homeowners property tax credit program  
17 established by § 9-104 of the tax-property article of the Maryland Code and authorized under §  
18 9-215 of the tax-property article of the Maryland Code.

19 (2) The property tax to which this section applies is the product of the sum of all  
20 property tax rates on real property for the taxable year on a dwelling multiplied by the lesser of  
21 the assessed value of the dwelling or ~~[[\\$150,000]]~~ \$300,000 and then reduced by any property  
22 tax credit granted under § 9-105 of the tax-property article of the Maryland Code.

23 (c) Amount.

24 (1) The county supplemental property tax credit is the total real property tax on a  
25 dwelling less:

26 (i) The percentage of the combined income of the homeowner calculated  
27 under paragraph (2) of this subsection; and

28 (ii) The property tax credit granted under § 9-104 of the tax-property article of  
29 the Maryland Code.

30 (2) The allowable percentage of gross income is:

31 (i) 0.0% of the first \$8,000;

32 (ii) 1.0% of the next \$4,000;

33 (iii) 4.5% of the next \$4,000;

34 (iv) 6.5% of the next \$8,000;

- 1 (v) 8.0% of the next \$8,000;
- 2 (vi) 8.5% of the next \$8,000; [[and]]
- 3 (vii) 9.0% OF THE NEXT \$8,000;
- 4 (VIII) 9.5% OF THE NEXT \$8,000; AND
- 5 (IX) 10% [[9.0%]] of any combined income over [[40,000]] \$56,000

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7 **Section 2. And Be it Further Enacted** by the County Council of Howard County, Maryland, that  
8 Section 20-129 “Property tax credit for senior citizens” of Part III “State-Authorized Howard  
9 County Tax Credits” of Subtitle 1 “Real Property Tax Administration, Credits and  
10 Enforcement” of Title 20 “Taxes, Charges, and Fees” of the Howard County Code, is repealed.

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12 **Section 3. And Be It Further Enacted** by the County Council of Howard County, Maryland, that  
13 this Act shall become effective 61 days after its enactment.

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