

**COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND**

**LEGISLATIVE BILL #2008-2**

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INTRODUCED BY: COMMISSIONERS COLE, LAYTON AND GHRIST  
INTRODUCED ON: MARCH 11, 2008

ATTEST: \_\_\_\_\_  
JOHN W. COLE, PRESIDENT

PUBLIC HEARING: APRIL 1, 2008; COURTHOUSE, 109 MARKET STREET,  
RM. 106, DENTON, MARYLAND, BEGINNING 9:00 AM

THIRD READING: APRIL 8, 2008

ENACTED:

EFFECTIVE:

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A BILL ENTITLED

**SENIOR HOMEOWNERS PROPERTY TAX CREDITS**

CODE OF PUBLIC LOCAL LAWS OF CAROLINE COUNTY  
Chapter 166 – Taxation

*For the purpose of amending Chapter 166 of the Code of Public Local Laws of Caroline County, Maryland; providing a local supplement to the Maryland Homeowners Property Tax Credit Program; establishing the local eligibility requirements for the local tax credit; providing that this title be deemed a fair summary of this public local law for all purposes; and relating generally to development of a local tax credit program for eligible senior citizens in Caroline County, Maryland.*

**RECITALS:**

**WHEREAS**, The County Commissioners of Caroline County, Maryland, are authorized to enact a local supplement to the Maryland Homeowners Property Tax Credit Program as provided for under Sections 9-104 and 9-215 of the Tax-Property Article of the Annotated Code of Maryland; and

**WHEREAS**, pursuant to State law, the County Commissioners of Caroline County, Maryland, have the authority to establish specific local eligibility requirements for the local property tax credit; and

**WHEREAS**, the County Commissioners of Caroline County wish to provide tax relief to eligible senior homeowners of Caroline County; and

**WHEREAS**, the County Commissioners of Caroline County, Maryland, have determined that amendments to certain sections of the Code of Public Local Laws of Caroline County are necessary to advance the public health, safety, and welfare.

**NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND THAT:**

**SECTION 1.** CHAPTER 166 - TAXATION of the Code of Public Local Laws of Caroline County is hereby amended by adding thereto a new Article XIII as follows:

## ARTICLE XIII

### Senior Homeowners Property Tax Credit.

#### § 166-72. Definitions.

The definition of terms used in this Article shall be those provided under Section 9-104 of the Tax-Property Article of the Annotated Code of Maryland, except as may otherwise be provided herein.

“The State Program” means the Maryland state property tax credit program established under Section 9-104 of the Tax-Property Article of the Annotated Code of Maryland.

#### § 166-73. Eligibility.

A. No applicant for the tax credit provided in this Article shall be less than 70 years of age, nor have resided in Caroline County for less than 15 years as of July 1 in the year in which a tax credit may be provided to the applicant under this Article.

B. If an applicant satisfies the requirements in paragraph (a) of this section and qualifies for a property tax credit under the State program, the applicant qualifies for the tax credit provided under this Article.

C. If an applicant satisfies the requirements in paragraph (a) and fails to qualify for a tax credit under the State program, the applicant may qualify for the tax credit provided in this Article if the following conditions are satisfied:

1. The dwelling for which an application is made is the principal residence of the applicant and the applicant expects to reside in the residence for at least six months during the tax year, including July 1; and
2. The applicant has a legal interest in the property for which the application has been made.

#### § 166-74. Amount of Tax Credit.

A. If an applicant qualifies under § 166-73(b) of this Article and the combined gross income of the applicant is \$20,000 or less, the amount of the property tax credit provided under this article shall be equal to \$500 or, after applying the property tax credit received under the State program, the remaining real property taxes owed by the applicant for the tax year, whichever is less.

B. If an applicant qualifies under § 166-73(b) of this Article and the combined gross income of the applicant is greater than \$20,000 but less than \$60,000, the amount of the property tax credit provided under this article shall be equal to \$250 or, after applying the amount of the property tax credit received under the State Program, the remaining real property taxes owed by the applicant for the tax year, whichever is less.

C. If an applicant qualifies under § 166-73(c) of this Article and the applicant is less than age 85 on July 1 in the year of application, the amount of the property tax credit provided under this article shall be equal to \$100 or the total of the real property taxes owed by the applicant for the tax year, whichever is less.

D. If an applicant qualifies under § 166-73(c) of this Article and the applicant is age 85 or older on July 1 in the year of application, the amount of the property tax credit shall be equal to \$250 or the total of the real property taxes owed by the applicant for the tax year, whichever is less.

#### § 166-75. Limitation.

No applicant may claim a tax credit provided under this Article in any tax year for more than one residence.

**SECTION 2.** The title of this Bill, or a condensed version thereof, shall be deemed to be, and is, a fair summary of this Bill for publication and all other purposes.

**SECTION 3.** Should a court of competent jurisdiction determine that any portion or provision of this law is illegal or unconstitutional, the remaining portions and provisions of this law shall remain in full force and effect, and such decision shall not affect the validity of such remaining portions and provisions.

**SECTION 4.** This public local law shall take effect forty-five days after enactment by the County Commissioners of Caroline County, Maryland.

ENACTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2008

ATTEST:

**COUNTY COMMISSIONERS OF  
CAROLINE COUNTY, MARYLAND**

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SARA B. VISINTAINER  
EXECUTIVE ASSISTANT

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JOHN W. COLE, PRESIDENT

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ROGER L. LAYTON, VICE PRESIDENT

(SEAL)

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JEFFERSON L. GHRIST, COMMISSIONER