

Chapter 103

**(House Bill 1247)**

AN ACT concerning

**Howard County – Property Tax – Credit for Seniors to Offset Property Tax Rate Increase**

**Ho. Co. 10–22**

FOR the purpose of authorizing the governing body of Howard County to grant, by law, a certain property tax credit against the county property tax imposed on a dwelling owned by an individual who meets certain age, income, and residency requirements; authorizing the governing body of Howard County to provide, by law, for certain matters relating to the credit; and generally relating to a property tax credit for senior citizen homeowners in Howard County.

BY adding to

Article – Tax – Property  
Section 9–315(e)  
Annotated Code of Maryland  
(2019 Replacement Volume and 2021 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article – Tax – Property**

9–315.

**(E) (1) IN THIS SUBSECTION, “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS TITLE.**

**(2) (I) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE GOVERNING BODY OF HOWARD COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY AN INDIVIDUAL:**

- 1. WHO HAS RESIDED IN THE DWELLING FOR AT LEAST 30 CONSECUTIVE YEARS;**
- 2. WHOSE COMBINED INCOME, AS DEFINED IN § 9–104 OF THIS TITLE, DOES NOT EXCEED \$75,000; AND**
- 3. WHO IS AT LEAST 65 YEARS OLD.**

**(II) THE AMOUNT OF THE TAX CREDIT GRANTED UNDER THIS SUBSECTION SHALL EQUAL 100% OF ANY INCREASE IN THE PROPERTY TAX IMPOSED ON THE DWELLING THAT IS ATTRIBUTABLE TO A COUNTY PROPERTY TAX RATE THAT EXCEEDS \$1.014 FOR EACH \$100 OF ASSESSMENT.**

**(3) THE GOVERNING BODY OF HOWARD COUNTY MAY ESTABLISH, BY LAW:**

**(I) THE DURATION OF THE TAX CREDIT;**

**(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;**

**(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

**(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX CREDIT.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.

**Approved by the Governor, April 12, 2022.**