

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2014 Legislative Session**

Bill No. CB-69-2014  
Chapter No. 47  
Proposed and Presented by The Chairman (by request – County Executive)  
Introduced by Council Members Franklin, Davis, Lehman and Patterson  
Co-Sponsors \_\_\_\_\_  
Date of Introduction September 2, 2014

**BILL**

1 AN ACT concerning

2 Homestead Property Tax Credit

3 For the purpose of establishing the homestead property tax credit for the County property tax for  
4 the taxable year beginning July 1, 2015.

5 BY repealing and reenacting with amendments:

6 SUBTITLE 10. FINANCE AND TAXATION.

7 Section 10-241.02,

8 The Prince George's County Code

9 (2011 Edition; 2013 Supplement).

10 WHEREAS, Section 9-105(e) of the Tax-Property Article of the Annotated Code of  
11 Maryland provides that on or before November 15<sup>th</sup> of any year, each county shall set, by law, a  
12 homestead property tax credit percentage for the taxable year beginning the following July 1; and

13 WHEREAS, Section 9-105(e) of the Tax-Property Article of the Annotated Code of  
14 Maryland further provides that if the County does not set a percentage, by law, as required, that  
15 the homestead property tax credit percentage shall be the percentage in effect for the preceding  
16 taxable year; and

17 WHEREAS, by CB-66-2013, the homestead property tax credit percentage for the County  
18 property tax was last established at 102%, for the taxable year beginning July 1, 2014; and

19 WHEREAS, Section 812(d) of the Prince George's County Charter provides for the  
20 homestead property tax credit percentage to be set so that it will not exceed 100% plus the  
21 percentage of the increase in the Consumer Price Index for the previous twelve months, rounded

1 to the nearest whole number, but not more than 105%; and

2 WHEREAS, the Office of Management and Budget has determined that the increase in the  
3 Consumer Price Index for the most recent twelve months, rounded to the nearest whole number  
4 is 2%; and

5 WHEREAS, the County Executive and County Council wish to provide the greatest amount  
6 of homestead property tax credit affordable and maintain their pledge to the voters of the  
7 County; now, therefore,

8 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
9 Maryland, that the homestead property tax credit percentage for the taxable year beginning July  
10 1, 2015, shall be 102%.

11 SECTION 2. BE IT FURTHER ENACTED that Section 10-241.02 of the Prince George's  
12 County Code be and the same is hereby repealed and reenacted with the following amendments:

13 **SUBTITLE 10. FINANCE AND TAXATION.**

14 **DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.**

15 **Subdivision 6B. Homestead Property Tax Credit.**

16 **Sec. 10-241.02. Homestead Property Tax Credit.**

17 (a) Pursuant to Section 812(d) of the Charter the homestead property tax credit percentage  
18 shall be no greater than one hundred percent (100%) plus the percentage of the increase in the  
19 Consumer Price Index for the most recent twelve (12) months, rounded to the nearest whole  
20 number, but not more than one hundred five percent (105%).

21 (b) Pursuant to Section 9-105(e) of the Tax-Property Article of the Annotated Code of  
22 Maryland, the homestead property tax credit percentage for Prince George's County shall be:

23 (1) One hundred ten percent (110%) for the taxable year beginning July 1, 1991, and  
24 subsequent years;

25 (2) One hundred five percent (105%) for the taxable year beginning July 1, 1993;

26 (3) One hundred three percent (103%) for the taxable year beginning July 1, 1994,  
27 and subsequent years;

28 (4) One hundred two percent (102%) for the taxable year beginning July 1, 1999, and  
29 subsequent years;

30 (5) One hundred four percent (104%) for the taxable year beginning July 1, 2001;

31 (6) One hundred three percent (103%) for the taxable year beginning July 1, 2002;

- 1 (7) One hundred one percent (101%) for the taxable year beginning July 1, 2003;
- 2 (8) One hundred two percent (102%) for the taxable year beginning July 1, 2004;
- 3 (9) One hundred three percent (103%) for the taxable year beginning July 1, 2005,
- 4 and subsequent years;
- 5 (10) One hundred four percent (104%) for the taxable year beginning July 1, 2007;
- 6 (11) One hundred three percent (103%) for the taxable year beginning July 1, 2008;
- 7 (12) One hundred five percent (105%) for the taxable year beginning July 1, 2009;
- 8 (13) One hundred percent (100%) for the taxable year beginning July 1, 2010;
- 9 (14) One hundred one percent (101%) for the taxable year beginning July 1, 2011;
- 10 (15) One hundred four percent (104%) for the taxable year beginning July 1, 2012;
- 11 (16) One hundred two percent (102%) for the taxable year beginning July 1, 2013;
- 12 (17) One hundred two percent (102%) for the taxable year beginning July 1, 2014[.];

13 and

14 (18) One hundred two percent (102%) for the taxable year beginning July 1, 2015.

15 (c) The homestead property tax credit program shall be implemented and administered by  
16 the Director of Finance in accordance with the provisions of State law and rules and regulations  
17 established by the State Department of Assessments and Taxation.

18 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)  
19 calendar days after it becomes law.

Adopted this 23<sup>rd</sup> day of September, 2014.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Mel Franklin  
Chairman

ATTEST:

\_\_\_\_\_  
Redis C. Floyd  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_

BY: \_\_\_\_\_  
Rushern L. Baker, III  
County Executive