

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2022 Legislative Session**

Bill No. CB-005-2022

Chapter No. \_\_\_\_\_

Proposed and Presented by Council Member Dernoga

Introduced by \_\_\_\_\_

Co-Sponsors \_\_\_\_\_

Date of Introduction \_\_\_\_\_

**BILL**

1 AN ACT concerning

2 Property Tax Credit for Elderly Individuals

3 For the purpose of establishing a property tax credit for certain elderly individuals.

4 BY adding:

5 SUBTITLE 10. FINANCE AND TAXATION.

6 Section 10-235.28,

7 The Prince George's County Code

8 (2019 Edition; 2021 Supplement).

9 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
10 Maryland, that Section 10-235.28 of the Prince George's County Code be and the same is hereby  
11 added:

12 **SUBTITLE 10. FINANCE AND TAXATION.**

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

14 **SUBDIVISION 50. PROPERTY TAX CREDIT FOR ELDERLY INDIVIDUALS.**

15 **Sec. 10-235.28. Property tax credit for elderly individuals.**

16 (a) In accordance with the provisions of Section 9-258 of the Tax-Property Article of the  
17 Annotated Code of Maryland, a property tax credit against the County property tax may be  
18 imposed on the dwelling of an eligible individual. For purposes of this Section a “dwelling” has  
19 the meaning stated in Section 9-105 of the Tax-Property Article of the Annotated Code of  
20 Maryland.

21 (b) Eligibility. An individual is eligible to receive a property tax credit if the individual is

1 at least 65 years old and has lived in the same dwelling for at least the preceding thirty (30) years  
 2 and the dwelling for which a property tax credit is sought has a maximum assessed value of Four  
 3 Hundred Thousand Dollars (\$400,000) at the time the individual first applied for the credit.

4 (c) Amount and duration of credit. The credit allowed under this Section is twenty percent  
 5 (20%) of the County property tax imposed on the dwelling. The credit shall be granted each year  
 6 for a period of up to five (5) years if the individual remains eligible for the credit.

7 (d) A real property tax credit shall not be granted under this Section if the real property has  
 8 otherwise been granted a tax credit or exemption under the Tax-Property Article, Annotated  
 9 Code of Maryland or the County Code for the taxable year.

10 (e) Application for the tax credit established herein shall be made under oath on an  
 11 application provided by the Director of Finance. The application shall provide a legal  
 12 description of the property and such other information or documentation as the Director may  
 13 require to determine whether the applicant can qualify for the tax credit.

14 (f) The Director of Finance shall provide an annual report to the County Council on the  
 15 property tax credit for elderly individuals and veterans on or before December 31<sup>st</sup> of each year  
 16 for the previous fiscal year, to include:

17 (1) the number of applications received;

18 (2) the number of applications denied;

19 (3) the number of tax credits approved; and

20 (4) the location by Councilmanic district of the number of applications received,

21 denied and the amount of tax credit approved.

22 SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby  
 23 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,  
 24 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of  
 25 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining  
 26 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this  
 27 Act, since the same would have been enacted without the incorporation in this Act of any such  
 28 invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection,  
 29 or section.

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

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2022.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Calvin S. Hawkins, II  
Chair

ATTEST:

\_\_\_\_\_  
Donna J. Brown  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_ BY: \_\_\_\_\_  
Angela D. Alsobrooks  
County Executive

KEY:

Underscoring indicates language added to existing law.

[Brackets] indicate language deleted from existing law.

Asterisks \*\*\* indicate intervening existing Code provisions that remain unchanged.

\* \* \* \* \*