

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

Bill No. CB-085-2022

Chapter No. 73

Proposed and Presented by The Chair (by request – County Executive)

Introduced by Council Members Hawkins, Streeter, Harrison, Ivey, and Medlock

Co-Sponsors _____

Date of Introduction September 27, 2022

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, 2023.

5
6 BY adding/repealing/repealing and reenacting with amendments:

7 SUBTITLE 10. FINANCE AND TAXATION.

8 Section 10-241.02

9 The Prince George's County Code

10 (2019 Edition; 2021 Supplement).

11 WHEREAS, Section 9-105(e)(3) of the Tax-Property Article of the Annotated Code of
12 Maryland provides that on or before March 15th of any year, each county shall set, by law, a
13 homestead property tax credit percentage for the taxable year beginning the following July 1; and

14 WHEREAS, Section 9-105(e)(2)(ii)2 of the Tax-Property Article of the Annotated Code of
15 Maryland further provides that if the County does not set a percentage, by law, as required, that
16 the homestead property tax credit percentage shall be the percentage in effect for the preceding
17 taxable year; and

18 WHEREAS, by CB-58-2021, the homestead property tax credit percentage for the County
19 property tax was last established at 105%, for the taxable year beginning July 1, 2022; and

20 WHEREAS, Section 812(d) of the Prince George’s County Charter provides for the
21 homestead property tax credit percentage to be set so that it will not exceed 100% plus the

1 percentage of the increase in the Consumer Price Index for the previous twelve months, rounded
 2 to the nearest whole number, but not more than 105%; and

3 WHEREAS, the Office of Management and Budget has determined that the increase in the
 4 Consumer Price Index for the most recent twelve months, rounded to the nearest whole number
 5 is 5%; and

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

9 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
 10 Maryland, that the homestead property tax credit percentage for the taxable year beginning
 11 July 1, 2023 shall be 105%.

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 13 County Code be and the same is hereby repealed and reenacted with the following amendments:

14 **SUBTITLE 10. FINANCE AND TAXATION.**

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

16 **SUBDIVISION 6B. HOMESTEAD PROPERTY TAX CREDIT.**

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

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

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

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

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

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

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

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

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

2 (7) One hundred one percent (101%) for the taxable year beginning July 1, 2003;

3 (8) One hundred two percent (102%) for the taxable year beginning July 1, 2004;

4 (9) One hundred three percent (103%) for the taxable year beginning July 1, 2005,

5 and subsequent years;

6 (10) One hundred four percent (104%) for the taxable year beginning July 1, 2007;

7 (11) One hundred three percent (103%) for the taxable year beginning July 1, 2008;

8 (12) One hundred five percent (105%) for the taxable year beginning July 1, 2009;

9 (13) One hundred percent (100%) for the taxable year beginning July 1, 2010;

10 (14) One hundred one percent (101%) for the taxable year beginning July 1, 2011;

11 (15) One hundred four percent (104%) for the taxable year beginning July 1, 2012;

12 (16) One hundred two percent (102%) for the taxable year beginning July 1, 2013;

13 (17) One hundred two percent (102%) for the taxable year beginning July 1, 2014;

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

15 (19) One hundred percent (100%) for the taxable year beginning July 1, 2016;

16 (20) One hundred one percent (101%) for the taxable year beginning July 1, 2017;

17 (21) One hundred two percent (102%) for the taxable year beginning July 1, 2018;

18 (22) One hundred three percent (103%) for the taxable year beginning July 1, 2019;

19 (23) One hundred two percent (102%) for the taxable year beginning July 1, 2020;

20 (24) One hundred one percent (101%) for the taxable year beginning July 1, 2021;

21 [and]

22 (25) One hundred five percent (105%) for the taxable year beginning July 1, 2022[.];

23 and

24 (26) One hundred five percent (105%) for the taxable year beginning July 1, 2023.

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

28 SECTION 3. BE IT FURTHER ENACTED that the provisions of this Act are hereby
29 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,
30 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of
31 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining

1 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this
2 Act, since the same would have been enacted without the incorporation in this Act of any such
3 invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection,
4 or section.

5 SECTION 4. BE IT FURTHER ENACTED that this Act shall take effect on forty-five (45)
6 calendar days after it becomes law.

Adopted this 24th day of October, 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.

* * * * *