

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2019 Legislative Session**

Bill No. CB-41-2019

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

Proposed and Presented by Council Member Anderson-Walker

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

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

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

**BILL**

AN ACT concerning

Property Tax Credit for Elderly Individuals and Veterans

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

BY adding:

SUBTITLE 10. FINANCE AND TAXATION.

Section 10-235.26,

The Prince George's County Code

(2015 Edition; 2018 Supplement).

SECTION 1. BE IT ENACTED by the County Council of Prince George's County, Maryland, that Section 10-235.26 of the Prince George's County Code be and the same is hereby added:

**SUBTITLE 10. FINANCE AND TAXATION.**

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

**SUBDIVISION 5M. PROPERTY TAX CREDIT FOR ELDERLY INDIVIDUALS AND VETERANS.**

**Sec. 10-235.26. Property tax credit for elderly individuals and veterans.**

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

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

(1) the individual is at least 70 years old; and

(2) the individual has lived in the same dwelling for at least the preceding thirty (30) years and the dwelling for which a property tax credit is sought has a maximum assessed value of Three Hundred Fifty Thousand Dollars (\$350,000) at the time the individual first applied for the credit; or

(3) the individual is a retired disabled member of the uniformed services of the United States as defined in 10 U.S.C. Sec. 101, the military reserves, or the National Guard and the dwelling for which a property tax credit is sought has a maximum assessed value of Three Hundred Fifty Thousand Dollars (\$350,000) at the time the individual first applied for the credit.

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

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

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

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

(1) the number of applications received;

(2) the number of applications denied;

(3) the number of tax credits approved; and

(4) the location by Councilmanic district of the number of applications received, denied and the amount of tax credit approved.

SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of 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 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)  
6 calendar days after it becomes law.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Todd M. Turner  
Chair

ATTEST:

\_\_\_\_\_  
Donna J. Brown  
Acting 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.