
By: **Carroll County Delegation**

Introduced and read first time: February 10, 2005

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Carroll County - Property Tax - Credit for Elderly Individuals of Limited**
3 **Income**

4 FOR the purpose of authorizing the governing body of Carroll County to grant, by law,
5 a tax credit against the county property tax imposed on real property owned by
6 individuals of at least a certain age and of certain incomes; authorizing the
7 governing body of Carroll County to provide, by law, for eligibility criteria for the
8 credit, the amount and duration of the tax credit, certain regulations and
9 procedures, and any other provision necessary to carry out the credit; providing
10 for the application of this Act; and generally relating to the property tax in
11 Carroll County.

12 BY adding to
13 Article - Tax - Property
14 Section 9-308(c)
15 Annotated Code of Maryland
16 (2001 Replacement Volume and 2004 Supplement)

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

19 **Article - Tax - Property**

20 9-308.

21 (C) (1) THE GOVERNING BODY OF CARROLL COUNTY MAY GRANT, BY LAW, A
22 PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL
23 PROPERTY OWNED BY CERTAIN CLASSES OF INDIVIDUALS, AS SPECIFIED BY THE
24 GOVERNING BODY OF CARROLL COUNTY, WHO ARE AT LEAST 65 YEARS OLD AND
25 WHO ARE OF LIMITED INCOME.

26 (2) THE GOVERNING BODY OF CARROLL COUNTY MAY PROVIDE, BY LAW,
27 FOR:

1 (I) ELIGIBILITY CRITERIA FOR THE CREDIT UNDER THIS
2 SUBSECTION;

3 (II) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
4 SUBSECTION;

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

7 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE
8 CREDIT UNDER THIS SECTION.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,
11 2005.