
By: **Carroll County Delegation**

Introduced and read first time: February 10, 2005

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 22, 2005

CHAPTER_____

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 certain real property
6 owned by individuals of at least a certain age and of certain incomes;
7 authorizing the governing body of Carroll County to provide, by law, for
8 eligibility criteria for the credit, the amount and duration of the tax credit,
9 certain regulations and procedures, and any other provision necessary to carry
10 out the credit; providing for the application of this Act; and generally relating to
11 the property tax in 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 USED AS A PRINCIPAL RESIDENCE AND OWNED BY CERTAIN CLASSES OF

1 INDIVIDUALS, AS SPECIFIED BY THE GOVERNING BODY OF CARROLL COUNTY, WHO
2 ARE AT LEAST 65 YEARS OLD AND WHO ARE OF LIMITED INCOME.

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

5 (I) ELIGIBILITY CRITERIA FOR THE CREDIT UNDER THIS
6 SUBSECTION;

7 (II) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
8 SUBSECTION;

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

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

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,
15 2005.