

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

February 2, 2021
Legislative Session Day

Legislative Session Day
February 2, 2021

EMERGENCY BILL NO. 3-2021

INTRODUCED BY: P. Thomas Mason, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT to amend Chapter 152 Taxation of the Code of Public Local Laws of Kent County, Maryland. The purpose of this amendment is to enhance the local supplement to the State Homeowners Property Tax Credit by changing the eligibility requirement of a combined annual income of \$30,000 to \$35,000 or less.


THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND


P. Thomas Mason, President

INTRODUCED, read first time, February 2, 2021, ordered posted and public hearing scheduled on February 9, 2021, at 10:00 a.m. in the County Commissioners Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland.

RECEIVED
KENT COUNTY
2021 FEB 03 4 04 PM

By order of:


Sondra M. Blackiston, Clerk

PUBLIC HEARING

HAVING been posted and notice of time and place of hearing and copies having been made available to the public and the press, a public hearing was held on February 9, 2021. Reported favorably [without] amendments; read second time and ordered to be considered on February 16, 2021, a legislative session day.

A BILL ENTITLED

**EMERGENCY BILL NO. 3-2021 HOMEOWNERS PROPERTY TAX CREDIT
ENHANCEMENT**

SECTION 1. NOW THEREFORE BE IT ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND that Chapter 152 Taxation, Article I Collection of Taxes, is hereby amended as follows:

Article I
Collection of Taxes

§ 152-6 Supplement to Homeowners Property Tax Credit Program.

A. Definitions. In this section, the following words have the meanings indicated:

COMBINED INCOME - Has the meaning stated in the Tax-Property Article, § 9-104(a), of the Annotated Code of the State of Maryland (the "State Code").

DWELLING - Has the meaning stated in the Tax-Property Article § 9-104(a), of the State Code.

HOMEOWNER - Has the meaning stated in the Tax-Property Article § 9-104(a), of the State Code.

HOMEOWNERS PROPERTY TAX CREDIT PROGRAM - The program established under the Tax-Property Article, § 9-104, of the State Code.

TOTAL REAL PROPERTY TAX - Has the meaning stated in the Tax-Property Article, § 9-104(a), of the State Code.

- B. Creation. There is a local supplement to the Homeowners Property Tax Credit Program for dwellings in the County as authorized by the Tax-Property Article, § 9-215, of the State Code.
- C. Calculation. The local supplement to the Homeowners Property Tax Credit Program is the difference between the amount of the property tax credit as calculated under the Tax-Property Article, § 9-104(g), of the State Code and the amount of the total real property tax on a dwelling.
- D. Eligibility for enhanced local supplement. To be eligible for the supplement, a homeowner must be eligible for the State Homeowners Property Tax Credit Program and, as of the end of the calendar year preceding the taxable year for which the enhanced local supplement is sought, must be at least 60 years of age, and have a combined annual income of ~~\$30,000~~ **\$35,000** or less.

SECTION 2. BE IT FURTHER ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND, THAT THIS BILL, HAVING BEEN DECLARED AN EMERGENCY BILL, SHALL TAKE EFFECT IMMEDIATELY UPON ITS PASSAGE.

Read Third Time February 16, 2021

PASSED this 16th day of February, 2021.

Failed of Passage _____

By order of:



Sondra M. Blackiston, Clerk

THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND

(SEAL)





P. Thomas Mason, President



Ronald H. Fithian, Member



Robert N. Jacob, Jr., Member

ORDERED a fair summary thereof of the entire bill shall be published in at least one newspaper of general circulation in the County, not less than three times at weekly intervals within a four-week period.