

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2025, Legislative Day No. 14

Bill No. 65-25

Introduced by Ms. Hummer, Chair
(by request of the County Executive)

and by Ms. Pickard

By the County Council, July 7, 2025

Introduced and first read on July 7, 2025
Public Hearing set for and held on September 2, 2025
Public Hearing on AMENDED bill set for and held on September 15, 2025
Bill Expires October 10, 2025

By Order: Kaley Schultze, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property
2 Taxes – Homeowners Property Tax Credit Program – Total Real Property
3 Tax – Calculation of Local Supplement
4

5 FOR the purpose of modifying the definition of “Total real property tax” with respect to
6 the Homeowners Property Tax Credit Program; modifying the calculation of the local
7 supplement to the Homeowners Property Tax Credit Program; providing for the
8 application of this Ordinance; and generally relating to finance, taxation, and budget.
9

10 BY repealing and reenacting, with amendments: § 4-2-204(a)(5) and (c)
11

12 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
13 *That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:*
14

15 **ARTICLE 4. FINANCE, BUDGET, AND TAXATION**
16

17 **TITLE 2. REAL PROPERTY TAXES**

EXPLANATION: CAPITALS indicate new matter added to existing law.
[[Brackets]] indicate matter deleted from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.
Underlining indicates matter added to bill by amendment.
~~Strikeover~~ indicates matter removed from bill by amendment.

4-2-204. Supplement to Homeowners Property Tax Credit Program.

(a) **Definitions.** In this section, the following words have the meanings indicated:

(5) “Total real property tax” means the product of the sum of all property tax rates on real property, including special district tax rates, for the taxable year on a dwelling, multiplied by the lesser of ~~[\$350,000]~~ \$400,000 or the assessed value of the dwelling reduced by the amount of any assessment on which a property tax credit is granted under the Tax-Property Article, § 9-105, of the State Code.

(c) **Calculation.** Unless eligible for enhancement under subsection (d), 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 property tax credit as calculated by determining the total real property tax on a dwelling, less the following percentage of the combined income of the homeowner:

(1) 0% of the 1st ~~[\$4,000]~~ \$20,000 of combined income;

(2) ~~10%~~ 0% of the 2nd \$4,000 of combined income;

(3) 0% of the 3rd \$4,000 of combined income;

(4) ~~3%~~ 3% of the ~~4th~~ NEXT ~~[\$4,000]~~ \$8,000 of combined income;

~~[(5)]~~(3) 7% of the ~~5th~~ NEXT \$4,000 of combined income; and

~~[(6)]~~(4) 9% of combined income over ~~[\$20,000]~~ \$32,000.

SECTION 2. *And be it further enacted*, That this Ordinance shall be construed to apply to the Homeowners Property Tax Credit Program beginning with the taxable year starting on July 1, 2026.

SECTION 3. *And be it further enacted*, That this Ordinance shall take effect 45 days from the date it becomes law.

AMENDMENTS ADOPTED: September 2, 2025

READ AND PASSED this 15th day of September, 2025

By Order:



Kaley Schultze
Administrative Officer

PRESENTED to the County Executive for his approval this 16th day of September, 2025

A handwritten signature in black ink, appearing to read 'K. Schultze', with a long horizontal stroke extending to the right.

Kaley Schultze
Administrative Officer

APPROVED AND ENACTED this ____25th__ day of September, 2025

A handwritten signature in blue ink, appearing to read 'Steuart Pittman', with a long horizontal stroke extending to the right.

Steuart Pittman
County Executive

EFFECTIVE DATE: November 9, 2025

Bill No. 65-25

Page No. 4

**I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 65-25 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.**

A handwritten signature in black ink, appearing to read 'K. Schultze', with a long horizontal line extending to the right.

**Kaley Schultze
Administrative Officer**