COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION 2025-08

BILL NO. 2025-04

Title of Bill: Taxation – Tax Credit – Senior Citizens and Veterans

Synopsis: A Bill to amend the Cecil County Senior Citizens and Veterans Tax Credit Program to expand the eligibility criteria.

Introduced by: Council President at the request of the County Executive

Introduced and order posted on: April 15, 2025

Public hearing scheduled on: May 22, 2025 at 7:00 p.m. Elk Room, County Administrative Building

Consideration scheduled on: June 3, 2025

By: [signature]
Council Manager

PUBLIC HEARING

Notice of time and place of public hearing and title of Bill having been posted by April 15, 2025 at the County Administration Building, 200 Chesapeake Blvd., Elkton, and having been published according to the Charter on May 7, 2025 and May 14, 2025, a public hearing was held on May 22, 2025 and concluded on May 22, 2025.

By: [signature]
Council Manager

Explanation: CAPITAL LETTERS INDICATE LANGUAGE ADDED TO EXISTING DOCUMENT
~~Strike through~~ indicates language deleted from existing document
Underlining indicates language added to document by amendment.
~~Double Strike through~~ indicates language stricken from document by amendment.

WHEREAS, Part II, Chapter 337, Taxation, provides certain tax credits for certain individuals, companies, and real estate uses, in Cecil County, Maryland; and

WHEREAS, Md. Code Ann., § 9-258, Tax Property Article, authorizes the governing body of a county to grant, by law, a property tax credit against the county property tax imposed on the dwelling of an eligible individual; and

WHEREAS, Md. Code Ann., § 9-258, Tax Property Article, defines an "eligible individual" as an individual who is at least 65-years of age, an individual who is at least 65-years of age and is a retired member of the uniformed armed services of the United States as defined in 10 U.S.C. Section 101, the military reserves, or the National Guard, or a surviving spouse, who is at least 65-years of age and has not remarried, of a retired member of the uniformed armed services of the United States as defined in 10 U.S.C. Section 101, the military reserves, or the National Guard; and

WHEREAS, the property tax credit allowed under Md. Code Ann., § 9-258, Tax Property Article may not exceed 20% of the county property tax imposed on the property, and may be granted for a period not to exceed five years for each eligible individual's property; and

WHEREAS, pursuant to Md. Code Ann., § 9-258, Tax Property Article, the County Council may provide, by law, for the maximum assessed value of a dwelling that is eligible for the tax credit under this section, the minimum number of years, not to exceed 10-years, that an eligible individual must have resided in the same dwelling, for additional eligibility criteria for the tax credit under this provision, for regulations and procedures for the application and uniform processing of requests for the tax credit, and any other provision necessary to carry out the tax credit under this provision; and

WHEREAS, the County Executive has forwarded this Bill to the County Council for consideration of an amendment to Part II, Chapter 337, Taxation, to amend the criteria for Article IX, Section 337-46, Tax Credit for Senior Citizens and Veterans, of the Cecil County Code, to provide expanded eligibility to Cecil County Senior Citizens and Veterans Tax Credit Program; and generally relating to property tax discounts and credits concurs with the definition proposed above, and has submitted the amendment set forth herein to the County Council for consideration and approval, consistent with the text set forth below.

NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND, IN LEGISLATIVE SESSION, that Part II, Chapter 337, Taxation, is hereby amended to expand eligibility of Article IX, Section 337-46, Tax Credit for Senior Citizens and Veterans, of the Cecil County Code, to provide for expanded criteria for Cecil County Senior Citizens and Veterans Tax Credit Program, and generally relating to property tax credits for eligible individuals as defined herein, as follows:

Part II, Chapter 337, § 337-46. Tax credit for senior citizens and veterans.

A. For purposes of this section, the following terms have the meanings indicated:

DWELLING - has the same meaning as in § 9-105 of the Tax- Property Article of the Annotated Code of Maryland.

ELIGIBLE INDIVIDUAL -

(1) An individual who is at least 65 years old and has lived in the same dwelling for at least the preceding ~~40~~ 10 years; or

(2) An individual who is at least 65 years old and is a retired member, ACTIVE, HONORABLY DISCHARGED, OR DISABLED of the uniformed services of the united states as defined in 10 U.S.C. § 101, the Military Reserves or National Guard; or

(3) A surviving spouse, who is at least 65-years of age and has not remarried, of a retired member, ACTIVE, HONORABLY DISCHARGED, DISABLED of the uniformed armed services of the united states as defined in 10 U.S.C. section 101, the Military Reserves, or the National Guard, who resides in the same dwelling as the eligible individual decedent spouse.

B. In accordance with the provisions of Tax-Property Article, §9-258, of the Annotated Code of Maryland, an eligible individual [as defined in sections A(1), A(2), and A(3) above] may receive a credit against the county property tax imposed on their dwelling subject to the following:

(1) The credit allowed under this section is 20% of the County property tax imposed on the dwelling;

~~(2) The credit may be granted for a maximum of 5 years;~~

~~(3)~~ (2) The dwelling for which a property tax credit is sought has a maximum assessed value of ~~$400,000~~ $500,000 WITH THE CREDIT BEING ON THE FIRST $400,000 OF VALUE ~~at the time the eligible individual~~ as of the tax year beginning July 1 ~~first applied~~ for the credit under this section; and

(3) IF THE DWELLING HAS AN ASSESSED VALUE BETWEEN $400,000 AND $500,000, THE PROPERTY HAS A MAX TAX CREDIT OF $785.92;

(4) An eligible individual must have a household taxable net income (adjusted gross income – prior year's federal tax return) of not more than ~~$84,000~~ $150,000 ~~(equal to or less than 140% of the State of Maryland homeowners tax credit)~~.

To receive a credit under this section, an eligible individual shall file an application NO LATER THAN SEPTEMBER 1 OF the tax year with the Department of Finance and shall provide any other documentation as required by the Department of Finance ANNUALLY.

AND IT IS FURTHER ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND, that this Bill shall take effect 60 calendar days from the date that it becomes law.

CERTIFICATION
I, HEREBY CERTIFY that the above Bill was posted for the public on the public bulletin board with the date, time and location of the public hearing meeting, copies were made available for the public, a copy was distributed to the press, and copy was made available on the Cecil County website.

BY Council Manager

BILL NO: 2025-05

Title of Bill: Taxation – Tax Credit – Sworn Officers

A Bill to amend the Cecil County Sworn Officers Tax Credit Program to expand the eligibility criteria is hereby submitted to the County Council of Cecil County, Maryland for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Michelle Heaven

Council Manager

Date: June 3, 2025

ENROLLED

Al M

Council President

Date: June 3, 2025

BY THE COUNCIL
Read the third time.

Passed – LSD 2025-11

BY: Michelle Heaven
Council Manager

Failed of Passage – LSD ______________

SEALED WITH THE COUNTY SEAL AND PRESENTED TO THE COUNTY EXECUTIVE for approval this

4th day of June, 2025 at 9:30 am/pm.
(10 business days from adoption per Charter 306)

County Council of Cecil County 1674

BY: Michelle Heaven
Council Manager

BY THE EXECUTIVE:

____
Cecil County Executive

APPROVED Date: 6/4/2025

VETOED Date: ______________
(10 business days from presentation per Charter 306)

BY THE COUNCIL
Bill No. 2025-05 having been approved by the Executive and returned to the Council becomes law on

June 3, 2025 with an effective date of July 1, 2025
(60 calendar days after enactment unless otherwise specified per Charter 307)

BY: Michelle Heaven
Council Manager