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COUNTY COUNCIL

OF

DORCHESTER COUNTY, MARYLAND

BILL NO. 2025-5

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND PURSUANT TO THE AUTHORITY SET FORTH IN § 9-245 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND TO AMEND CHAPTER 144 - TAXATION §§ 144-49 AND 144-50 OF THE DORCHESTER COUNTY CODE REGARDING THE QUALIFIED SENIOR CITIZEN TAX CREDIT.

WHEREAS, pursuant to Md. Code Ann., Tax-Property § 9-245, the County Council of Dorchester County (the "County Council") is authorized and empowered to grant, by law, a tax credit against the real property tax imposed by Dorchester County, Maryland (the "County") on real property that is owned and used as the principal residence of an individual who is at least 65 years of age and of limited income, and to provide, by law, for the amount and duration of such tax credit, additional eligibility and regulations and procedures therefor, and any other provisions necessary to carry out such statutory authority; and

WHEREAS, pursuant to the foregoing statutory authority, on March 4, 2008, the County Council passed Bill No. 2008-5 for the purpose of providing a property tax credit to certain senior citizens of limited income in the County, which is currently codified in Chapter 144 - Taxation of the Dorchester County Code (the "County Code") as Article XV, §§ 144-49 and 144-50; and

WHEREAS, the County Council is desirous of amending Article XV, §§ 144-49 and 144-50 of the County Code for the purposes of clarifying that the senior citizens' tax credit provided thereunder is a qualified tax credit, reducing the age for which an individual qualifies for the property tax credit from 70 to 67, and increasing the amount of the property tax credit from five percent to ten percent.

SECTION ONE: Pursuant to Md. Code Ann., Tax-Property § 9-245, be it ENACTED and ORDAINED by the County Council of Dorchester County, Maryland, that Chapter 144 - Taxation, Article XV, §§ 144-49 and 144-50 of the Dorchester County Code is hereby amended as follows, with new language shown in **bold, underlined** font and deleted language shown in ~~strikethrough~~:

ARTICLE XV
QUALIFIED SENIOR CITIZENS' TAX CREDIT

§ 144-49. Statutory authorization.

Pursuant to the authorization contained in Section 9-245, Tax-Property Article, Annotated Code of Maryland, Dorchester County may grant, by law, a tax credit against the county property tax imposed on real property that is owned by and used as the principal residence of an individual who is at least ~~70~~ 67 years old and of limited income.

§ 144-50. Tax credit granted; application.

A. Dorchester County grants a tax credit each year against the general County real property tax imposed on any real property that is owned by, and is the principal residence of, and individual who:

(1) Is at least ~~70~~ 67 years old; and

(2) Qualifies to receive the state Homeowners' Property Tax Credit.

B. For each taxable year, the credit under this section equals ~~5%~~ 10% of the general County real property tax imposed.

C. The Director of Finance must apply this credit automatically each year to the property tax due from any eligible taxpayer. A taxpayer need not file an application, other than the application filed to receive the state homeowners' property tax credit. To qualify for this tax credit, the taxpayer must show in that application that at least one individual who owns and resides in the applicable residence is at least ~~70~~ 67 years old.

SECTION TWO: And be it further ENACTED and ORDAINED that if any section, subsection, sentence, clause, phrase, or portion of this Bill is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this Bill, it being the intent of the County Council that this Bill shall stand, notwithstanding the invalidity of any section, subsection, sentence, clause, phrase, or portion hereof.

SECTION THREE: And be it further ENACTED and ORDAINED that all bills, ordinances, or parts thereof inconsistent with the provisions of this Bill are hereby repealed to the extent of such inconsistency.

SECTION FOUR: And be it further ENACTED and ORDAINED that General Code Publishers is directed to codify the above amendments to the Dorchester County Code accordingly.

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SECTION FIVE: And be it further ENACTED and ORDAINED pursuant to § 308 of the Charter of Dorchester County, Maryland that promptly after enactment of this Act, the County Manager shall cause a fair summary of this Act to be published at least once in a newspaper of general circulation in Dorchester County, Maryland.

SECTION SIX: And be it further ENACTED and ORDAINED that this Bill shall be known as Bill No. 2025-5 of Dorchester County, Maryland and shall take effect sixty (60) days after its final passage.

PUBLIC HEARING

Having been posted and notice of the time, date, and place of hearing, and the title of Bill No. 2025-5 having been published, a public hearing was held on May 6, 2025 at 6:05 pm in the Council Chambers, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland 21613.

PASSED THIS 6 DAY OF May, 2025.

ATTEST:


Jerry Jones
County Manager

COUNTY COUNCIL OF
DORCHESTER COUNTY, MARYLAND


George L. Pfeffer, Jr.
President

Pfeffer - Aye

Detmer - Aye

Kramer - Aye

Nichols - Aye

Travers - Aye