

FILED

Bill Number: 2008-5

08 MAR -7 PM 3:03

**COUNTY COUNCIL OF
DORCHESTER COUNTY, MARYLAND**

Legislative Session 2008, Legislative Day No. 3

Bill No. 2008-5

Introduced By: Council President William V. Nichols

By the County Council, February 19, 2008

AN ACT to provide a property tax credit to certain senior citizens of limited income.

By adding

Dorchester County Code
Chapter 144, Taxation
Article XV, Senior Tax Credit

Introduced, read first time, ordered posted on official bulletin board of County, County Office Building, 501 Court Lane, Cambridge, Maryland 21613.

Ordered publication for once a week for two successive weeks, and public hearing scheduled on Tuesday, March 4, 2008, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland at 7 p.m.

By order: Jane Baynard
Jane Baynard, County Manager

Boldface	Heading or defined term
<u>Underlining</u>	Added to existing law(s) by original bill
[Single boldface brackets]	Deleted from existing law(s) by original bill
<u>Double underlining</u>	Added by amendment
[[Double boldface brackets]]	Deleted from existing law or the bill by amendment
***	Existing law(s) unaffected by bill

1 **NOW THEREFORE, IN ACCORDANCE WITH THE PROVISIONS**
 2 **OF ARTICLE 5 OF THE CHARTER OF DORCHESTER**
 3 **COUNTY:**

4
 5 **SECTION ONE: BE IT ENACTED AND ORDAINED BY THE**
 6 **COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND**
 7 **that the Dorchester County Code be amended by adding Section XV to**
 8 **Chapter 144, to be entitled "Senior Tax Credit"**

9
 10 **Chapter 144, Taxation, is amended by adding Section XV:**

11
 12 **XV. Senior Tax Credit**

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 14 **§ 144-49: Statutory authorization**

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 16 Pursuant to the authorization contained in Section 9-245, Tax-Property
 17 Article, Annotated Code of Maryland, Dorchester County may grant, by law,
 18 a tax credit against the county property tax imposed on real property that is
 19 owned by and used as the principal residence of an individual who is at least
 20 70 years old and of limited income.

21
 22 **§ 144-50: Tax credit granted**

- 23
 24 (a) Dorchester County grants tax credit each year against the
 25 general County real property tax imposed on any real property
 26 that is owned by, and is the principal residence of, an
 27 individual who:
 28 (1) is at least 70 years old; and
 29 (2) qualifies to receive the state Homeowners' Property Tax
 30 Credit.
 31 (b) For each taxable year, the credit under this Section equals 5%
 32 of the general County real property tax imposed.
 33 (c) The Director of Finance must apply this credit automatically
 34 each year to the property tax due from any eligible taxpayer. A
 35 taxpayer need not file an application, other than the application
 36 filed to receive the state Homeowners' Property Tax Credit. To
 37 qualify for this tax credit, the taxpayer must show in that
 38 application that at least one individual who owns and resides in
 39 the applicable residence is at least 70 years old.
 40

41 **SECTION TWO: BE IT FURTHER ENACTED AND**
42 **ORDAINED BY THE COUNTY COUNCIL OF DORCHESTER**
43 **COUNTY, MARYLAND that General Code Publishers is directed to**
44 **codify new Article XV of Chapter 144 in the Dorchester County Code**
45 **accordingly.**

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47 **SECTION THREE: BE IT FURTHER ENACTED AND**
48 **ORDAINED BY THE COUNTY COUNCIL OF DORCHESTER**
49 **COUNTY, MARYLAND that this legislation shall take effect July 1,**
50 **2008 provided that sufficient appropriations are made available in the**
51 **Annual Budget and Appropriation Ordinance for Fiscal Year 2009 and**
52 **subsequent year.**

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54 **APPROVED this 4th day of March, 2008**

55
56 **COUNTY COUNCIL OF**
57 **ATTEST: DORCHESTER COUNTY:**
58
59
60 **BY:** Jane Baynard William V. Nichols
61 **Jane Baynard, County Manager** **William V. Nichols, President**

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63
64 Nichols- aye
65 Newcomb- aye
66 Elzey- aye
67 Price- aye
68 Travers- aye