

**ORDINANCE NO. 1927**

**AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF LAUREL AMENDING THE CODE OF THE CITY OF LAUREL, CHAPTER 16 "TAXATION" TO ADD SECTION 16-10 ESTABLISHING AN ELDERLY AND VETERAN REAL PROPERTY TAX CREDIT PROGRAM**

*Sponsored by the President at the request of the Administration.*

**WHEREAS**, Section 9-258 of the Tax Property Article of the Annotated Code of Maryland, authorizes the mayor and city council of a municipal corporation in the State to grant a real property tax credit against the municipal corporation property tax imposed on a dwelling located in the municipal corporation that is owned by an individual who is at least 65 years old and has lived in the same dwelling for at least the preceding 40 years, or who is at least 65 years old and is a retired member of the uniformed services of the United States, the military reserves or the National Guard; and

**WHEREAS**, the Mayor and City Council of Laurel desires to create an elderly and veteran tax credit against City of Laurel property tax for eligible individuals in accordance with the parameters established by State law.

Section 1. **NOW, THEREFORE, BE IT ENACTED AND ORDAINED** by the Mayor and City Council of Laurel that the Code of the City of Laurel, Chapter 16 "Taxation," Article I, Section 16-10 "Elderly and Veteran Tax Credit Program" shall be and hereby is enacted to read as follows:

Sec. 16-10. Elderly and Veteran Tax Credit Program.

(a) In accordance with the provisions of Section 9-258 of the Tax-Property Article of the Annotated Code of Maryland, the City shall allow a property tax credit against City real property taxes imposed on a dwelling located within the corporate limits of the City of Laurel that is owned by an eligible individual, as that term is defined below. For purposes of this Section a "dwelling" has the meaning stated in Section 9-105 "Homestead Property Tax Credit" of the Tax-Property Article of the Annotated Code of Maryland.

(b) Eligibility. An individual is eligible to receive a real property tax credit if:

- (1) the individual is at least 65 years old and has lived in the same dwelling for at least the preceding forty (40) years and the dwelling for which a property tax credit is sought is located within the corporate limits of the City of Laurel and has a maximum assessed value of Three Hundred Fifty Thousand Dollars (\$350,000) at the time the individual first applied for the credit; or
- (2) the individual is at least 65 years old and is a retired member of the uniformed services of the United States as defined in 10 U.S.C. Section 101, the military reserves, or the National Guard and the dwelling for which a property tax credit is sought is located within the corporate limits of the City of Laurel and has a maximum assessed value of Three Hundred Fifty Thousand Dollars (\$350,000) at the time the individual first applied for the credit and the property for which the tax credit is sought complies with all City Property Maintenance Codes.

(c) Amount and duration of credit. The credit allowed under this Section is ten percent (10%) of the City property tax imposed on the dwelling. The credit shall be granted each year for a period of up to five (5) years if the individual remains eligible for the credit. The property that is subject to the tax credit shall remain in compliance with the City's Property Maintenance Code for the duration of the tax credit.

(d) A real property tax credit shall not be granted under this Section if the real property has otherwise been granted a tax credit or exemption under the Tax-Property Article, Annotated Code of Maryland or the City Code for the taxable year.

(e) Application for the tax credit established herein shall be made under oath on an application provided by the Director of Finance. The application shall provide a legal description of the property, identify all State, County and City tax credits that currently apply to the property, including those tax credits for which the owner may be applying for concurrently with this application, the property owner's name, the property owner's age and such other information or documentation as the Director may require to determine whether the applicant qualifies for the tax credit.


(f) Commencing December 2018, the Director of Finance shall provide an annual report to the Mayor and City Council on the Elderly and Veteran Real Property Tax Credit Program established in this Section on or before December 31st of each year for the previous fiscal year, to include:

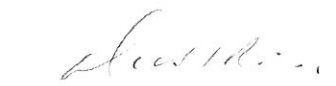
- (1) the number of applications received;
- (2) the number of applications denied;
- (3) the number of tax credits approved; and
- (4) the location by ward of the number of applications received, denied and the total amount of the tax credits approved.

Sec. 16-11-16-20. - Reserved.


Section 2. **BE IT FURTHER ENACTED AND ORDAINED** the Mayor and City Council of Laurel, that this Ordinance shall become effective the 10<sup>th</sup> day of January, 2018.

**PASSED** this 10<sup>th</sup> day of January, 2018.

  
**KIMBERLEY A. RAU, MMC**  
Clerk to the City Council

  
**MICHAEL R. LESZCZ**  
President of the City Council

**APPROVED** this 10<sup>th</sup> day of January, 2018.

  
**CRAIG A. MOE**  
Mayor