

RESOLUTION NO. RS-2012-08

(Resolution regarding the Washington County, Maryland Senior Citizen Supplemental Homeowners' Property Tax Credit)

Recitals

Md. Code, Tax-Property Article, §§ 9-215 and 9-245 provide that the Board of County Commissioners of Washington County, Maryland (*Board*) has the authority to grant a tax credit against the county property tax imposed on real property owned and used as the principal residence of individuals who are 65 years old or older and of limited income.

The Board expressly finds that the granting of a tax credit pursuant to that authority and the adoption of this resolution are in the best interests of the citizens of the County.

The Board adopted Resolution No. RS-2011-09 on May 3, 2011, establishing the tax credit for individuals meeting certain qualifications who were 65 years of age or older.

The Board now desires to amend Paragraph 5 of Resolution No. RS-2011-09 to reflect a revised minimum level of combined income on which a county property tax credit is calculated for a homeowner who is at least 65 years of age.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Washington County, Maryland, that:

1. This county real property tax credit is meant to supplement the State's Homeowners' Tax Credit as set forth in Md. Code Ann., Tax-Property Article, § 9-104.
2. *County real property tax* means the sum of all property tax rates on real property, but not including State or municipal rates, for the taxable year on a dwelling, multiplied by the lesser amount of the assessed value of the dwelling or \$300,000, and then reduced by any property tax credit granted under Tax-Property Md. Code Ann., Tax-Property Art., § 9-105.

3. A homeowner who is at least 65 years of age and of limited income is eligible for a county property tax credit calculated as follows: the total county real property tax of a dwelling, less the percentage of the combined income of the homeowner that is described in Paragraph 5 and less the portion of the State Homeowners' Property Tax Credit granted under Md. Code, Tax-Property Article, § 9-104 attributable to the county real property tax.

4. The county real property tax credit cannot exceed the total of the county real property tax.

5. The percentage is:

- a. 0% of the 1<sup>st</sup> \$15,000 of combined income;
- b. 5% of the next \$1,000 of combined income; and
- c. 9% of combined income over \$16,000.

6. A property tax credit under this Resolution may not be granted to a homeowner whose net worth exceeds \$200,000 as of December 31 of the calendar year that precedes the year in which the homeowner applies for the property tax credit or whose combined gross income exceeds \$60,000 in that same calendar year.

7. Application for the credit will be made by filing the State's Homeowners' Property Tax Credit Application Form (HTC-60).

8. Eligibility will be determined by the State Department of Assessments and Taxation.

9. Pursuant to Md. Code Ann., Tax-Property Art., § 9-215(e) and except as set forth in this Resolution, this local supplement is subject to the provisions of Tax-Property Art. § 9-104, including the definitions set forth therein.

10. A person who knowingly submits a false or fraudulent application, or withholds information, to obtain a credit under this resolution must repay the Board for all amounts credited and all accrued interest and penalties that would apply to those amounts as overdue taxes and, in addition, is subject to all fines and other penalties as may be provided by law. The Board may enforce this Resolution by appropriate legal action. A person who violates this section is liable for all court costs and expenses of the Board in any civil action brought by the Board against the violator.

11. The supplemental tax credit shall apply to taxable years beginning on July 1, 2012 and continue thereafter until repealed by resolution of this Board.

AND BE IT FURTHER RESOLVED, that Resolution No. RS-2011-09 adopted by the Board of County Commissioners of Washington County, Maryland on May 3, 2011, is hereby REPEALED.

Adopted this 8th day of May, 2012.

Effective the 1<sup>st</sup> day of July, 2012.


ATTEST:

BOARD OF COUNTY COMMISSIONERS  
OF WASHINGTON COUNTY, MARYLAND

  
\_\_\_\_\_  
Vicki C. Lumm, Clerk

BY:   
\_\_\_\_\_  
Terry L. Baker, President

Approved as to form  
and legal sufficiency:

  
\_\_\_\_\_  
Kirk C. Downey  
Assistant County Attorney

Mail to:

Office of the County Attorney  
100 W. Washington Street, Room 202  
Hagerstown, MD 21740

I:\Documents\Treasurer\Senior Citizen Tax Credit Program - County\RES\Resolution - 2012.DOC