THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

September 1, 2015
Legislative Session Day

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September 1, 2015

CODE HOME RULE
BILL NO. 4-2015

INTRODUCED BY: William W. Pickrum, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT to amend Chapter 152 Taxation of the Code of Public Local Laws of Kent County, Maryland. The purpose of this amendment is to enhance the local supplement to the State Homeowners Property Tax Credit by changing the eligibility requirement of a combined annual income of $25,000 to $30,000 or less.

THE COUNTY COMMISSIONERS OF KENT COUNTY

William W. Pickrum, President

INTRODUCED, read first time, September 1, 2015, ordered posted and public hearing scheduled on September 22, 2015, at 6:00 p.m. in the County Commissioners Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland.

By Order of:

Sondra M. Blackiston, Clerk

PUBLIC HEARING

HAVING been posted and notice of time and place of hearing and copies having been made available to the public and the press, a public hearing was held on September 22, 2015. Reported favorably [~~with~~] [without] amendments; read second time and ordered to be considered on October 6, 2015, a legislative session day.

RECEIVED
CLERK, CIRCUIT COURT
2015 OCT -8 A 9: 38
KENT COUNTY

CAPITALS & BOLD INDICATES MATTER ADDED TO EXISTING LAW.
~~Strike through~~ indicates matter deleted from existing law.

A BILL ENTITLED CHR 4-2015 HOMEOWNERS PROPERTY TAX CREDIT ENHANCEMENT

NOW THEREFORE BE IT ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND that Chapter 152 is hereby amended as follows:

Chapter 152 TAXATION

Article I: Collection of Taxes

§ 152-6 Supplement to Homeowners Property Tax Credit Program.

A. Definitions. In this section, the following words have the meanings indicated:

COMBINED INCOME
Has the meaning stated in the Tax-Property Article. § 9-104(a), of the Annotated Code of the State of Maryland (the "State Code").

DWELLING
Has the meaning stated in the Tax-Property Article § 9-104(a), of the State Code.

HOMEOWNER
Has the meaning stated in the Tax-Property Article § 9-104(a), of the State Code.

HOMEOWNERS PROPERTY TAX CREDIT PROGRAM
The program established under the Tax-Property Article, § 9-104, of the State Code.

TOTAL REAL PROPERTY TAX
Has the meaning stated in the Tax-Property Article, § 9-104(a), of the State Code.

B. Creation. There is a local supplement to the Homeowners Property Tax Credit Program for dwellings in the County as authorized by the Tax-Property Article, § 9-215, of the State Code.

C. Calculation. The local supplement to the Homeowners Property Tax Credit Program is the difference between the amount of the property tax credit as calculated under the Tax-Property Article, § 9-104(g), of the State Code and the amount of the total real property tax on a dwelling.

D. Eligibility for enhanced local supplement. To be eligible for the supplement, a homeowner must be eligible for the State Homeowners Property Tax Credit Program and, as of the end of the calendar year preceding the taxable year for which the enhanced local supplement is sought, must be at least 60 years of age, and have a combined annual income of ~~$25,000~~ **$30,000** or less

SECTION 3. **BE IT FURTHER ENACTED** by the County Commissioners of Kent County that this Act shall take effect on the 20th day of November, 2015.

Read Third Time October 6, 2015.

PASSED this 6th day of October, 2015.

Failed of Passage _____

By Order of:

Sondra M. Blackiston, Clerk

THE COUNTY COMMISSIONERS OF KENT COUNTY

(SEAL)

COUNTY COMMISSIONERS OF KENT CO. SEAL ADOPTED MAY 18, 1980 MARYLAND

William W. Pickrum, President

Ronald H. Fithian Member

William A. Short, Member

ORDERED a fair summary thereof of the entire bill shall be published in at least one newspaper of general circulation in the County, not less than three times at weekly intervals within a four week period.

CAPITALS & BOLD INDICATES MATTER ADDED TO EXISTING LAW.
~~Strike through~~ indicates matter deleted from existing law.