

1971 Legislative Session, Legislative Day No. 6**Council Bill No. 13**

An Act to enact Section 20.103 of the Howard County Code, title "Taxation and Public Credit", subtitle "Tax Credit" setting forth applicable definitions, providing for tax credit for taxpayers meeting certain criteria and providing further for increase in allowed credit.

20.103 Tax Credit For Certain Homeowners

(a) Definitions—As used in this Section, the following words have the meanings herein specified

"Homeowner" means every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether as sole owner, joint tenant, in common, or tenant by the entireties.

"Gross Income" means total gross income from all sources, except the amount of old age, survivors, or disability benefits received under the Social Security Act, and including but not limited to gifts, and whether or not included in the definitions of gross income for federal or state income tax purposes.

"Combined Gross Income" means the combined gross income of all homeowners, if more than one, and all persons actually residing in the same dwelling, except persons whose contributions, reasonably apportionable toward the cost of upkeep, maintenance and repair of the dwelling, are in the form of fixed rental charges.

"Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where the same is erected, which is used as the principal residence of such homeowner or homeowners. No dwelling shall be deemed a principal residence which is not actually occupied or expected to be actually occupied by such homeowner or homeowners for more than six months of some twelve-month period including the date of application for credit. A homeowner or homeowners may claim credit on only one such dwelling. The administrative unit or official administering the program may qualify a homeowner otherwise eligible for the tax credit if he does not actually reside in the dwelling the required time period for reason of illness or need of special care.

(b) Amount of Credit—There shall be allowed upon the application of any homeowner who shall have attained the age of sixty-five years by the July 1 which is the first day of the taxable year for which the credit is sought, or there may be allowed upon the application of any homeowner who has not attained the age of sixty-five years and who receives benefits as a result of a finding of permanent and total disability under the Social Security Act, and whose gross income, or whose combined gross income, as the case may be, shall not be in excess of five thousand dollars (\$5,000.00) for the calendar year immediately preceding the fiscal year of application, a single tax credit from Howard County real property taxes upon the dwelling for which application for tax credit is made, which tax credit shall equal 50% of the assessed value of such dwelling or four thousand dollars (\$4,000.00), whichever is the lesser amount, multiplied by the applicable Howard County tax rate. In addition to the foregoing provision there shall be allowed any homeowner meeting the above criteria and whose dwelling is assessed at \$6,000.00 or less a tax credit of 100% of the assessed value of such dwelling.