

**CHAPTER 246**

**(House Bill 862)**

AN ACT concerning

**Carroll County - Property Tax - Credit for Elderly Individuals of Limited Income**

FOR the purpose of authorizing the governing body of Carroll County to grant, by law, a tax credit against the county property tax imposed on certain real property owned by individuals of at least a certain age and of certain incomes; authorizing the governing body of Carroll County to provide, by law, for eligibility criteria for the credit, the amount and duration of the tax credit, certain regulations and procedures, and any other provision necessary to carry out the credit; providing for the application of this Act; and generally relating to the property tax in Carroll County.

BY adding to

Article - Tax - Property

Section 9-308(c)

Annotated Code of Maryland

(2001 Replacement Volume and 2004 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - Property**

9-308.

(C) (1) THE GOVERNING BODY OF CARROLL COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY USED AS A PRINCIPAL RESIDENCE AND OWNED BY CERTAIN CLASSES OF INDIVIDUALS, AS SPECIFIED BY THE GOVERNING BODY OF CARROLL COUNTY, WHO ARE AT LEAST 65 YEARS OLD AND WHO ARE OF LIMITED INCOME.

(2) THE GOVERNING BODY OF CARROLL COUNTY MAY PROVIDE, BY LAW, FOR:

(I) ELIGIBILITY CRITERIA FOR THE CREDIT UNDER THIS SUBSECTION;

(II) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS SUBSECTION;

(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE CREDIT UNDER THIS SECTION.