

~~Article — Tax — Property~~

10-204.3.

Article 16 — Montgomery County66-3.

(A) NOTWITHSTANDING SUBTITLE 1 OF THIS TITLE, ~~A SPECIAL TAXING DISTRICT~~ THE VILLAGE COUNCIL OF FRIENDSHIP HEIGHTS MAY AUTHORIZE, SUBJECT TO THE CONCURRENCE OF THE GOVERNING BODY OF ~~THE COUNTY IN WHICH THE SPECIAL TAXING DISTRICT IS LOCATED~~ MONTGOMERY COUNTY, A PAYMENT DEFERRAL OF SPECIAL TAXING DISTRICT PROPERTY TAX FOR RESIDENTIAL REAL PROPERTY OCCUPIED AS THE PRINCIPAL RESIDENCE OF THE OWNER.

(B) AN OWNER IS ELIGIBLE FOR A PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION IF THE OWNER OR AT LEAST ONE OF THE OWNERS:

(1) HAS RESIDED IN THE DWELLING FOR A PERIOD OF AT LEAST 5 CONSECUTIVE YEARS;

(2) (I) IS AT LEAST 65 YEARS OF AGE;

(II) HAS BEEN FOUND PERMANENTLY AND TOTALLY DISABLED AND HAS QUALIFIED FOR BENEFITS UNDER:

1. THE SOCIAL SECURITY ACT;

2. THE RAILROAD RETIREMENT ACT;

3. ANY FEDERAL ACT FOR MEMBERS OF THE UNITED STATES ARMED FORCES; OR

4. ANY FEDERAL RETIREMENT SYSTEM; OR

(III) HAS BEEN FOUND PERMANENTLY AND TOTALLY DISABLED BY A COUNTY HEALTH OFFICER; AND

(3) MEETS THE INCOME ELIGIBILITY REQUIREMENTS DETERMINED UNDER SUBSECTION (C) OF THIS SECTION.

(C) ~~THE SPECIAL TAXING DISTRICT~~ VILLAGE COUNCIL SHALL SPECIFY:

(1) THE AMOUNT OF THE TAX THAT MAY BE DEFERRED, NOT EXCEEDING THE INCREASE IN THE SPECIAL TAXING DISTRICT PROPERTY TAX FROM THE DATE THE TAXPAYER ELECTS TO DEFER THE PAYMENT OF THE TAX;

(2) RESTRICTIONS ON THE AMOUNT OF THE REAL PROPERTY ELIGIBLE FOR A PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION, EXCEPT THAT THE AMOUNT OF ELIGIBLE PROPERTY MAY NOT BE LESS THAN THE DWELLING AND CURTILAGE, AS DETERMINED BY THE SUPERVISOR;