

**FIRST READING: April 05, 2022**  
**SECOND READING/ADOPTION: May 04, 2022**

**CITY OF MOUNT RAINIER, MARYLAND**  
Ordinance No. 03-2022

Introduced by Mayor & City Council

**Amending Chapter 2, “Assessments and Taxation and Fees”, of the Code of Ordinances of the City of Mount Rainier, to amend Section 2-109, “Property Tax Credit for certain individuals aged 65 or older and veterans”, to expand the eligibility of homeowners in the City to claim the tax credit provided thereunder.**

**WHEREAS**, pursuant to § 5-202 of the Local Government Article of the Annotated Code of Maryland, the Mayor and Council of the City of Mount Rainier, Maryland (the “City Council”) has the authority to pass such ordinances as it deems necessary to assure the good government of the municipality, protect and preserve the municipality’s rights, property, and privileges, preserve peace and good order, secure persons and property from danger and destruction, and protect the health, comfort, and convenience of the residents of the municipality; and

**WHEREAS**, pursuant to § 6-203 of the Tax-Property Article of the Annotated Code of Maryland, the City Council has the specific authority impose a property tax on those classes of property that it selects to be subject to municipal corporation property tax; and

**WHEREAS**, pursuant to various provisions of the Tax-Property Article of the Annotated Code of Maryland, the City Council has the authority to provide for property tax credits for certain categories of property and the City Council has done so by adoption of certain provisions of Chapter 2, “Assessments and Taxation and Fees”, of the City Code; and

**WHEREAS**, pursuant to § 9-258 of the Tax-Property Article of the Annotated Code of Maryland, the City Council has the specific authority grant a real property tax credit with respect to dwellings owned by certain elderly persons and veterans; and

**WHEREAS**, pursuant to the foregoing authority, the City has adopted § 2-109 of the City Code, “Property tax credit for certain individuals aged 65 or older and veterans”, implementing the tax credit authorized by Tax-Prop. Art., § 9-258 and providing eligibility criteria for homeowners claiming a tax credit thereunder; and

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- UNDERLINED TEXT IN SMALL CAPS : Indicates matter to be added to the City Code
  - [Bold brackets]** : Indicate matter to be deleted from the City Code
  - \* \* \* Asterisks : Indicate matter remaining in the City Code but omitted herein

WHEREAS, the City Council desire to expand the eligibility of City homeowners to claim the tax credit provided under § 2-109; and

**Section 1. NOW THEREFORE, BE IT ORDAINED AND ENACTED**, by the Mayor and Council of the City of Mount Rainier, Maryland that Chapter 2, "Assessments and Taxation and Fees", § 2-109, "Property tax credit for certain individuals aged 65 or older and veterans", shall be and hereby is amended to read as follows:

Section 2-109. - Property tax credit for certain individuals aged 65 or older and veterans.

- A. Definitions. In this section, the following terms have the meanings indicated:
  - 1. Armed Forces of the United States means the Army, Navy, Air Force, Marines, SPACE FORCE and Coast Guard.
  - 2. Dwelling has the meaning set forth in Section 9-105 of the Tax-Property Article of the Maryland Code.
- B. Credit Established. In accordance with Section 9-258 of the Tax-Property Article of the Maryland Code, the owner of a dwelling may receive a property tax credit against the City property tax imposed on the dwelling of an eligible individual.
- C. Eligibility. An individual is eligible to receive a property tax credit if:
  - 1. The individual is at least 65 years old and:
    - a. Has lived in the same dwelling for at least the preceding [~~forty (40)~~] THIRTY (30) years; or
    - b. Is at least sixty-five (65) years old and is a retired member of the Armed Forces of the United States; and
  - 2. The dwelling for which a City property tax credit is sought is the principal residence of the eligible individual and has a maximum assessed value of [~~five~~] SEVEN hundred thousand dollars (~~[\$500,000.00]~~[\$700,000.00]).

\* \* \*

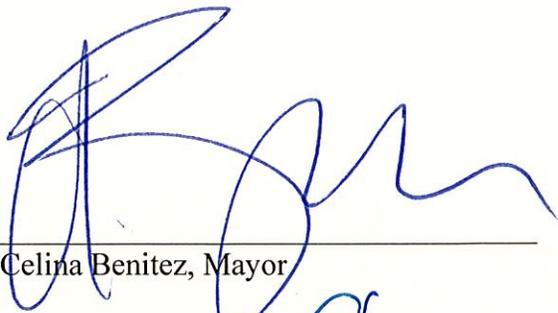
**Section 2.** This Ordinance is adopted by the Mayor and Council of the City of Mount Rainier this 04 day of May, 2022, and shall take effect on 04 day of May, 2022, provided that a fair summary has been read at the meeting at which it is introduced and at the meeting at which it has been acted upon, that a copy shall be posted at City Hall immediately after introduction until it is acted upon and for at least two weeks after it becomes effective, and that a fair summary is published at least once in a newspaper having general circulation in the City, inclusive of the City's newsletter mailed or otherwise delivered to every City household.

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Attest:

M Sam  
Melissa Sam, City Clerk

  
Celina Benitez, Mayor

  
Luke Cheseck, Councilmember Ward 1

  
James Tarlau, Councilmember Ward 1

Jarrett Stoltzfus, Councilmember Ward 2

  
Valerie Woodall, Councilmember Ward 2

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