

Introduced and Read: March 7th, 2017

Adoption: April 4th, 2017

Posted: April 5th, 2017

Effective Date: April 4th, 2017

## CITY OF MOUNT RAINIER, MARYLAND

### ORDINANCE NO. 02-2017

(Drafted by: Kenneth Sigman & Linda Perlman, City Attorneys)

#### **Amending Chapter 2, Assessments and Taxation and Fees, of the *Mount Rainier Code*, to grant a property tax credit for certain senior citizens and retired veterans.**

**WHEREAS**, Section 9-258 of the Tax-Property Article of the *Maryland Code* authorizes municipalities to enact legislation granting a property tax credit against the City real property tax to individuals who are at least 65 years old and have lived in the same dwelling for at least the preceding 40 years or who at least 65 years old and are retired members of the Armed Forces of the United States; and

**WHEREAS**, the Mayor and Council wish to reduce the property tax burden of its long-term residents and retired veterans who are at least 65 years old.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MOUNT RAINIER, MARYLAND**, the *Mount Rainier Code* is amended by adding the following:

#### **MOUNT RAINIER CODE**

#### **CHAPTER 2, ASSESSMENTS AND TAXATION AND FEES**

#### **Section 2-108. 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, 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 40 years; or
  - b. is at least 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 \$500,000.

D. *Amount and Duration of Credit.*

1. For each taxable year, the credit allowed under this section equals 20% of the municipal property tax imposed on the dwelling.
2. The credit may be granted for a period of up to five years if the individual remains eligible for the credit.

E. *Application.* To receive the tax credit, a property owner must submit an application to the City Department of Finance:

1. On the form that the City Department of Finance requires;
2. That demonstrates that the property owner is entitled to the tax credit; and
3. On or before the date that the Department of Finance sets before each tax year.

F. *Administration.* The City Manager may adopt guidelines, regulations or procedures to administer this tax credit.

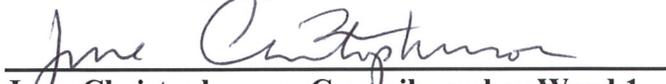
G. *Effective Date.* The tax credit authorized by this section applies to tax years beginning after June 30, 2017.

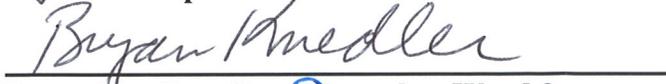
**THIS ORDINANCE IS ADOPTED BY THE COUNCIL OF THE CITY OF MOUNT RAINIER THIS 4<sup>th</sup> DAY OF April, 2017.**

**Attest:**

  
\_\_\_\_\_  
Miranda Braatz, City Manager

  
\_\_\_\_\_  
Malinda Miles, Mayor

  
\_\_\_\_\_  
Jesse Christopherson, Councilmember Ward 1

  
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Bryan Knedler, Councilmember Ward 2

  
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Shivali Shah, Councilmember Ward 2