



CITY OF LAUREL, MARYLAND

ORDINANCE NO. 2040

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF LAUREL, MARYLAND AMENDING LAUREL CITY CODE CHAPTER 16 "TAXATION", ARTICLE I, SECTION 16-10 "ELDERLY AND VETERAN TAX CREDIT PROGRAM" AND PROVIDING AN EFFECTIVE DATE.

Sponsored by Councilman Adrian G. Simmons.

WHEREAS, in accordance with Section 9-258 "Elderly Individuals and Veterans", of the Tax Property Article of the Annotated Code of Maryland, the Mayor and City Council of Laurel, Maryland passed Ordinance No. 1927 on January 10, 2018; and

WHEREAS, the Mayor and City Council of Laurel, Maryland amended Laurel City Code Chapter 16 "Taxation", Article I, Section 16-10 "Elderly and Veteran Tax Credit Program", with the passage of Ordinance No. 2003, in accordance with amendments made by the State of Maryland effective June 1, 2020; and

WHEREAS, in 2022 the State of Maryland amended Section 9-258, "Elderly Individuals and Veterans" of the Tax Property Article of the Annotated Code of Maryland to remove the time limit for providing the tax credit of five (5) years, and authorizing municipalities in the State to set the duration of providing the tax credit; and

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, by the Mayor and City Council of Laurel, Maryland that Laurel City Code Chapter 16 "Taxation", Article I, Section 16-10 "Elderly and Veteran Tax Credit Program", shall be and hereby is amended as follows:

Sec. 16-10. - Elderly and veteran tax credit program.

(a) As authorized by the provisions of Ann. Code of Md., Tax-Property Article, § 9-258, the eCity shall allow a property tax credit against Ccity real property taxes imposed on a dwelling located within the corporate limits of the Ccity that is owned by an eligible individual, as that term is defined below. For purposes of this section a "dwelling" has the meaning stated in Ann. Code of Md., Tax-Property article, § 9-105, "Homestead Property Tax Credit.

(b) Eligibility. An individual is eligible to receive a real property tax credit if:

(1)(i) The individual is at least sixty-five (65) years old;

(ii) The individual is at least sixty-five (65) years old and is a retired member of the uniformed services of the United States as defined in 10 U.S.C., Section 101, the military reserves, or the National Guard;

(iii) The individual is a surviving spouse, who is at least sixty-five (65) years old and has not remarried, of a retired member of the uniformed services of the United States as defined in 10 U.S.C., Section 101, the military reserves, or the National Guard;

(iv) The individual is an active duty, retired, or honorably discharged member of the uniformed services of the United States as defined in 10 U.S.C., Section 101, the military reserves, or the National Guard, and has a service-connected disability; or

(v) The individual is a surviving spouse of an individual described in subsection

(iv) of this section, and who has not remarried.

(2) With regard to the dwelling for which a property tax credit is sought, an eligible individual, as described in subsection (b)(1) above:

(i) Has lived in the same dwelling for at least the preceding ten (10) years;

(ii) The dwelling is located within the corporate limits of the Ccity; and

(iii) ~~The dwelling has a maximum assessed value of five hundred thousand dollars (\$500,000.00) at the time the individual first applies for the credit, a maximum value that shall increase annually on July 1 of each year by the lesser of:~~ **The first \$500,000.00 of assessed value of a dwelling shall be eligible for application of the credit. This amount shall increase annually on July 1 of each year by the lesser of:**

A. The Consumer Price Index (CPI) for the preceding calendar year; or

B. Three (3) percent.

(3) The property for which the tax credit is sought shall be inspected prior to approval to assure that the property complies with all city property maintenance codes.

(c) Amount and duration of credit. The credit allowed under this section shall be twenty (20) percent of the Ccity property tax imposed on the ~~dwelling~~ **eligible assessed value of the dwelling**. The credit shall be granted each year ~~for a period of up to five (5) years,~~ as long as the individual remains eligible for the credit - to include remaining an owner and occupying the dwelling, and the dwelling remains in compliance with the Ccity's property maintenance code. Should the individual receiving the credit become

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~~Strikethroughs indicate language deleted.~~

* * * Asterisks indicate intervening language and section unchanged.

ineligible for the credit (by sale of the property or otherwise), or the dwelling to which the tax credit applies fails to comply with the Ccity's property maintenance codes, the tax credit shall be revoked.

* * *

AND, BE IT FURTHER ENACTED AND ORDAINED, that this Ordinance shall take effect on the date of its passage.

PASSED this ____ day of _____, 2025.

ATTEST:

SARA A. GREEN, CPM, CMC
City Clerk

KYLA M. CLARK
President of the City Council

APPROVED this ____ day of _____, 2025.

KEITH R. SYDNOR
Mayor

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~~Strikethroughs~~ *indicate language deleted.*

* * * *Asterisks indicate intervening language and section unchanged.*