

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2015 Legislative Session

Bill No. CB-7-2015

Chapter No. _____

Proposed and Presented by Council Member Turner

Introduced by Council Members Turner, Davis, Glaros, and Franklin

Co-Sponsors _____

Date of Introduction April 27, 2015

BILL

1 AN ACT concerning

2 Property Tax Credit for Accessibility Features

3 For the purpose of establishing a tax credit for real property equipped with accessibility features.

4 BY adding:

5 SUBTITLE 10. FINANCE AND TAXATION.

6 Section 10-235.21,

7 The Prince George's County Code

8 (2011 Edition; 2014 Supplement).

9 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
10 Maryland, that Section 10-235.21 of the Prince George's County Code be and the same is hereby
11 added:

12 SUBTITLE 10. FINANCE AND TAXATION.

13 DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.

14 Subdivision 5K. Property Tax Credit for Accessibility Features.

15 Sec. 10-235.21. Property Tax Credit for Accessibility Features.

16 (a) In accordance with the provisions of Section 9-250 of the Tax-Property Article of the
17 Annotated Code of Maryland, the owner of real property may receive a property tax credit
18 against the County property tax for a feature that is installed on an existing residence that is the
19 owner's principal residence when the feature is installed.

20 (b) For the purpose of this Section, the following terms have the meanings indicated:

21 (1) "Eligible costs" means costs that are:

1 (A) incurred within twelve (12) months before the property owner submits an
 2 application for the credit;

3 (B) for a feature authorized under this Section, including reasonable costs to
 4 install the feature;

5 (C) paid by the applicant and not, or will not be, reimbursed by any entity; and

6 (D) in excess of Five Hundred Dollars (\$500).

7 (2) “Feature” means a permanent modification to a residence that results in:

8 (A) a no-step front door entrance with a threshold that does not exceed ½ inch in
 9 depth with tapered advance and return surfaces or, if a no-step front entrance is not feasible, a
 10 no-step entrance to another part of the residence that provides access to the main living space of
 11 the residence;

12 (B) an installed ramp creating a no-step entrance;

13 (C) an interior doorway that provides a 32 inch wide or wider clear opening;

14 (D) an exterior doorway that provides a 36 inch wide or wider clear opening but
 15 only if accompanied by exterior lighting that is either controlled from inside the residence,
 16 automatically controlled, or continuously on;

17 (E) walls around a toilet, tub, or shower reinforced to allow for the proper
 18 installation of grab bars with grab bars installed in accordance with the American with
 19 Disabilities Act Standards for Accessible Design;

20 (F) maneuvering space of at least 30 inches by 48 inches in a bathroom or
 21 kitchen so that a person using a mobility aid may enter the room, open and close the door, and
 22 operate each fixture or appliance;

23 (G) an exterior or interior elevator or lift or stair glide unit;

24 (H) an accessibility-enhanced bathroom including a walk-in or roll-in shower or
 25 tub; or

26 (I) alarms, appliances, and controls structurally integrated into the unit designed
 27 to assist an individual with a sensory disability.

28 (c) Credits.

29 (1) The tax credit allowed under this Section is the lesser of:

30 (A) Fifty percent (50%) of the eligible costs; or

31 (B) Two Thousand Five Hundred Dollars (\$2,500).

1 (2) Any credit that is received which exceeds the annual tax liability of the property
2 may be carried over to the next tax year.

3 (3) The credit runs with the property upon the transfer of title, and the balance of any
4 credit shall be applied to the tax bill of the subsequent owner of the property.

5 (4) The Director may only accept one application for the credit for each property
6 during a single tax year.

7 (d) During any fiscal year, the total of all tax credits granted under this Section shall not
8 exceed One Hundred Thousand Dollars (\$100,000). Tax credits shall be granted in the order in
9 which the Office of Finance receives the complete application under Subsection (f) of this
10 Section. If a complete application granted would cause the limit set forth in this Subsection to be
11 exceeded, the tax credit shall be granted in the next fiscal year or years and in the order received.

12 (e) A real property tax credit shall not be granted under this Section if the real property has
13 otherwise been granted a tax credit or exemption under the Tax-Property Article, Annotated
14 Code of Maryland or the County Code for the taxable year.

15 (f) Application for the tax credit established herein shall be made under oath on an
16 application provided by the Director of Finance. The application shall provide a legal
17 description of the property, proof of a properly issued use and occupancy permit applicable to the
18 eligible property, and such other information or documentation as the Director may require to
19 determine whether the applicant can qualify for the tax credit. The applicant for the tax credit
20 shall submit the application on or before April 1st of each year.

21 (g) The Director of Finance shall determine the eligibility of the taxpayer for the tax credit
22 and notify the State Department of Assessments and Taxation that a taxpayer has been approved
23 for the property tax credit and the assessed value of the premises.

24 (h) The Director of Finance shall provide an annual report to the County Council on the
25 property tax credit for accessibility features on or before December 31st of each year for the
26 previous fiscal year, to include:

27 (1) the number of applications received;

28 (2) the number of applications denied;

29 (3) the number of tax credits approved; and

30 (4) the location by Councilmanic district of the number of applications received,
31 denied and the amount of tax credit approved.

1 SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby
2 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,
3 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of
4 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining
5 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this
6 Act, since the same would have been enacted without the incorporation in this Act of any such
7 invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection,
8 or section.

9 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)
10 calendar days after it becomes law.

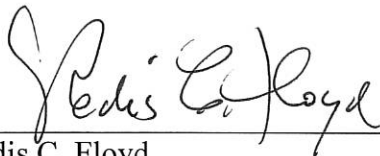
Adopted this 2nd day of June, 2015.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND



BY: _____
Mel Franklin
Chairman

ATTEST:



Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: 6/16/2015

BY:  _____
Rushern L. Baker, III
County Executive

KEY:

Underscoring indicates language added to existing law.

[Brackets] indicate language deleted from existing law.

Asterisks *** indicate intervening existing Code provisions that remain unchanged.

Prince George's County Council

Agenda Item Summary

Meeting Date: 6/2/2015
Reference No.: CB-007-2015
Draft No.: 2
Proposer(s): Turner
Sponsor(s): Turner, Davis, Glaros, Franklin
Item Title: An Act concerning Property Tax Credit for Accessibility Features for the purpose of establishing a tax credit for real property equipped with accessibility features.

Drafter: Colette R. Gresham, Legislative Officer
Resource Personnel: Tomeka C. Bumbry, Legislative Aide District 4

LEGISLATIVE HISTORY:

Date Presented:	3/10/2015	Executive Action:
Committee Referral:	3/10/2015 - PSFM	Effective Date:
Committee Action:	4/2/2015 - FAV	
Date Introduced:	4/28/2015	
Public Hearing:	6/2/2015 - 1:30 PM	
Council Action (1)	6/2/2015 - ADOPTED	
Council Votes:	DLD:A, MRF:A, DG:A, AH:-, ML:A, OP:A, DT:A, KT:A, TT:A	
Pass/Fail:	P	
Remarks:		

AFFECTED CODE SECTIONS:
10-235.21

COMMITTEE REPORTS:

Public Safety and Fiscal Management

Date 4/2/2015

REPORT: Committee Vote: Favorable, 3-0 (In favor: Council Members Patterson, Taveras, and Turner)

CB-7-2015 is an Act which allows a tax credit for real property equipped with accessibility features. As proposed the credit shall be equal to the lower of \$2,500 or 50% of the eligible cost of the accessibility features defined within the proposed legislation, including reasonable installation costs. The total of all property tax credits granted during a fiscal year may not exceed \$100,000.

The Director of the Office of Finance shall develop an application to be used to apply for the accessibility features property tax credit. The Director shall determine which accessibility features property tax applications will be approved and must inform the State Department of Assessments and Taxation. An annual report shall be provided to the County Council.

The Office of Law finds the Bill to be in proper legal form.

The Office of Audits and Investigations reports that the bill may result in a negative fiscal impact but cannot give an

estimate at this time. It should be noted that the bill limits the total approved tax credits to \$ 100,000 each Fiscal Year.

During the Committee session, there was discussion of possible amendments being proposed prior to Introduction to address the technical issues about the application process raised by the Office of Finance.

BACKGROUND INFORMATION/FISCAL IMPACT:

(Includes reason for proposal, as well as any unique statutory requirements)

Chapter 645 of the Laws of Maryland (2008) authorized the governing body of a county to grant a tax credit against the county property tax imposed on residential real property equipped with an accessibility feature. Pursuant to Section 9-250 of the Tax-Property Article of the Annotated Code of Maryland, the proposed legislation establishes a property tax credit for property equipped with accessibility features and provides for the amount, duration and eligibility criteria for the tax credit.

4/28/2015: Prior to introduction, CB-7-2015 was amended on the floor as follows:

1. On page 3, line 4, insert “(4) The Director may only accept one application for the credit for each property during a single tax year.”
2. On page 3, line 7, after “Subsection” delete “(e)” and insert “(f)”
3. On page 3, line 17 insert “The applicant for the tax credit shall submit the application on or before April 1st of each year.”
4. On page 3, after “(h)” delete lines 21 – 23 and “(i)”

CB-7-2015 (DR-2) was introduced.

CODE INDEX TOPICS:

INCLUSION FILES:
