

**ORDINANCE**  
**OF THE MAYOR AND COUNCIL OF THE CITY OF COLLEGE PARK,**  
**AMENDING CHAPTER 175 “TAXATION”, BY ENACTING ARTICLE V,**  
**“PROPERTY TAX CREDIT FOR ELDERLY INDIVIDUALS”, §175-14**  
**“ESTABLISHMENT OF TAX CREDIT”, §175-15, “ELIGIBILITY”, §175-16,**  
**“AMOUNT AND DURATION OF CREDIT”, §175-17, “APPLICATION FOR THE TAX**  
**CREDIT, AND §175-18, “EFFECTIVE DATE OF THE TAX CREDIT” TO AUTHORIZE**  
**THE MAYOR AND COUNCIL TO APPROVE A TAX CREDIT FOR ELDERLY**  
**INDIVIDUALS AND TO PROVIDE THE EXTENT, DURATION, AND ELIGIBILITY**  
**REQUIREMENTS FOR THE CREDIT AS AUTHORIZED BY §9-258 OF THE**  
**TAXATION-PROPERTY ARTICLE, ANNOTATED CODE OF MARYLAND**

WHEREAS, the State of Maryland, pursuant to §9-258 of the Tax-Property Article, Annotated Code of Maryland, has authorized the establishment of a property tax credit under this section against a county or municipal corporation property tax imposed on the dwelling of an eligible individual; and

WHEREAS, the Mayor and Council determined that it is in the public interest to provide for the establishment of a City tax credit as authorized in §9-258 based on criteria tailored to the needs of elderly City residents.

**Section 1.** NOW THEREFORE, BE IT ORDAINED AND ENACTED, by the Mayor and Council of the City of College Park, Maryland that Chapter 175 “Taxation”, Article V “Property Tax Credit for Elderly Individuals” be and it is hereby established.

**Section 2.** BE IT FURTHER ORDAINED AND ENACTED by the Mayor and Council of the City of College Park that Chapter 175, “Taxation”, Article V, “Property Tax Credit for Elderly Individuals”, §175-14, “Establishment of Tax Credit” be and it is hereby enacted to read as follows:

---

CAPS : Indicate matter added to existing law.  
[Brackets] : Indicate matter deleted from law.  
Asterisks \* \* \* : Indicate matter remaining unchanged in existing law but not set forth in Ordinance  
CAPS : Indicate matter added in amendment  
[Brackets] : Indicate matter deleted in amendment

§175-14 ESTABLISHMENT OF TAX CREDIT.

IN ACCORDANCE WITH THE PROVISIONS OF §9-258 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, A PROPERTY TAX CREDIT AGAINST THE CITY REAL PROPERTY TAX MAY BE IMPOSED ON THE DWELLING OF AN ELIGIBLE INDIVIDUAL. FOR PURPOSES OF THIS SECTION "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

**Section 3.** BE IT FURTHER ORDAINED AND ENACTED by the Mayor and Council of the City of College Park that Chapter 175, "Taxation", Article V, "Property Tax Credit for Elderly Individuals", §175-15, "Eligibility" be and it is hereby enacted to read as follows:

§175-15 ELIGIBILITY.

AN INDIVIDUAL IS ELIGIBLE TO RECEIVE THE PROPERTY TAX CREDIT IF THE INDIVIDUAL IS:

- A. AT LEAST 65 YEARS OLD;
- B. HAS LIVED IN THE SAME DWELLING FOR AT LEAST THE PRECEDING TEN (10) YEARS; AND
- C. THE DWELLING FOR WHICH A PROPERTY TAX CREDIT IS SOUGHT HAS A MAXIMUM ASSESSED VALUE OF FIVE HUNDRED THOUSAND DOLLARS (\$500,000) AT THE TIME THE INDIVIDUAL FIRST APPLIED FOR THE CREDIT. THE MAXIMUM VALUE SHALL INCREASE ANNUALLY ON JULY 1 BY THE LESSER OF THE CONSUMER PRICE INDEX (CPI) FOR THE PRECEDING CALENDAR YEAR OR THREE PERCENT (3%).

**Section 4. BE IT FURTHER ORDAINED AND ENACTED** by the Mayor and Council of the City of College Park that Chapter 175, “Taxation”, Article V, “Property Tax Credit for Elderly Individuals”, §175-16, “Amount and duration of tax credit” be and it is hereby enacted to read as follows:

§175-16 AMOUNT AND DURATION OF CREDIT.

THE TAX CREDIT ALLOWED IS ONE HUNDRED FIFTY DOLLARS (\$150.00) OF THE CITY REAL PROPERTY TAX IMPOSED ON THE DWELLING. THE CREDIT SHALL BE GRANTED EACH YEAR FOR A PERIOD OF UP TO FIVE (5) YEARS IF THE INDIVIDUAL REMAINS ELIGIBLE FOR THE CREDIT.

**Section 5. BE IT FURTHER ORDAINED AND ENACTED** by the Mayor and Council of the City of College Park that Chapter 175, “Taxation”, Article V, “Property Tax Credit for Elderly Individuals”, §175-17, “Application for tax credit” be and it is hereby enacted to read as follows:

§175-17 APPLICATION FOR THE TAX CREDIT.

AN APPLICATION FOR THE TAX CREDIT SHALL BE MADE UNDER OATH ON AN APPLICATION PROVIDED BY THE DIRECTOR OF FINANCE NO LATER THAN DECEMBER 1, 2023, FOR THE 2024 TAX YEAR CREDIT AND OCTOBER 1 OF THE FISCAL YEAR IN WHICH THE CREDIT IS BEING SOUGHT THEREAFTER. THE APPLICATION SHALL PROVIDE A LEGAL DESCRIPTION OF THE PROPERTY AND SUCH OTHER INFORMATION OR DOCUMENTATION AS THE DIRECTOR MAY REQUIRE IN ORDER TO DETERMINE WHETHER THE APPLICANT CAN QUALIFY FOR THE TAX CREDIT. AN APPLICATION APPROVED BY PRINCE GEORGE’S

COUNTY FOR ITS ELDERLY PERSON TAX CREDIT WILL AUTOMATICALLY TO BE APPROVED FOR THE CITY TAX CREDIT WITHOUT FURTHER APPLICATION.

**Section 6. BE IT FURTHER ORDAINED AND ENACTED** by the Mayor and Council of the City of College Park that Chapter 175, “Taxation”, Article V, “Property Tax Credit for Elderly Individuals”, §175-18, “Effective date of credit” be and it is hereby enacted to read as follows:

§175-18 EFFECTIVE DATE OF CREDIT.

THE CREDIT IS APPLICABLE FOR FISCAL YEARS JULY 1, 2024, AND THEREAFTER. THE MAYOR AND COUNCIL OF THE CITY OF COLLEGE PARK SHALL REASSESS EVERY YEAR THE TAX CREDIT PROGRAM ESTABLISHED IN CHAPTER 175, “TAXATION”, ARTICLE V “PROPERTY TAX CREDIT FOR ELDERLY INDIVIDUALS.”

**Section 7. BE IT FURTHER ORDAINED AND ENACTED** by the Mayor and Council of the City of College Park, upon formal introduction of this proposed Ordinance, which shall be by way of a motion duly seconded and without any further vote, the City Clerk shall distribute a copy to each Council member and shall maintain a reasonable number of copies in the office of the City Clerk and shall post at City Hall, to the official City website, to the City-maintained e-mail LISTSERV, and on the City cable channel, and if time permits, in any City newsletter, the proposed ordinance or a fair summary thereof together with a notice setting out the time and place for a public hearing thereon and for its consideration by the Council. The public hearing, hereby set for 7:30 p.m. the 10<sup>th</sup> day of October 2023, shall follow the publication by at least seven (7) days, may be held separately or in connection with a regular or special Council meeting and may be adjourned from time to time. All persons interested shall have an opportunity to be heard. After the hearing, the Council may adopt the proposed ordinance with or without amendments or reject it.

**Section 8. BE IT FURTHER ORDAINED AND ENACTED** by the Mayor and Council of the City of College Park that this Ordinance shall become effective on November 14, 2023 provided that, as soon as practicable after adoption, the City Clerk shall post a fair summary of the Ordinance and notice of its adoption at City Hall, to the official City website, to the City-maintained e-mail LISTSERV, on the City cable channel, and in any City newsletter.

If any section, subsection, provision, sentence, clause, phrase or word of this Ordinance is for any reason held to be illegal or otherwise invalid by any court of competent jurisdiction, such invalidity shall be severable, and shall not affect or impair any remaining section, subsection, provision, sentence, clause, phrase or word included within this Ordinance, it being the intent of the City that the remainder of the Ordinance shall be and shall remain in full force and effect, valid and enforceable.

**INTRODUCED** by the Mayor and Council of the City of College Park, Maryland at a regular meeting on the 26<sup>th</sup> day of September, 2023.

**ADOPTED** by the Mayor and Council of the City of College Park, Maryland at a regular meeting on the 24<sup>th</sup> day of October, 2023.

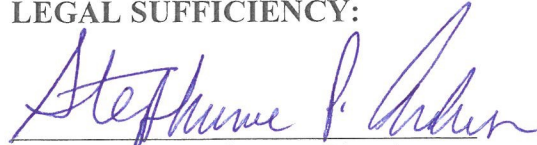
**EFFECTIVE** the 14<sup>th</sup> day November, 2023.

**ATTEST:**

**CITY OF COLLEGE PARK**

By: Janeen S. Miller By: S. ~ f. Kalir  
Janeen S. Miller, MMC, CERA, City Clerk      Fazlul Kabir, Mayor

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:**

  
Stephanie P. Anderson, City Attorney