

## Chapter 96

### SENIOR CITIZENS PROPERTY TAX CREDIT

#### 96-1 Purpose.

Pursuant to a law passed in 2006 by the General Assembly which added to the Article – Tax Property; Section 9-245, Annotated Code of Maryland, the Commissioners of the Town of Thurmont hereby enacts the following:

#### 96-2 Applicability.

The Board of Commissioners of the Town of Thurmont hereby grants, by law, a tax credit against the residential property taxes of the Town of Thurmont, with the following conditions:

- (1) At least one of the owners of the property applied for must be at least 65 years of age as of January 1<sup>st</sup> of the year in which the tax credit will be reimbursed and provide valid proof of age by birth certificate or other certified documents, such as a valid drivers' license issued by Maryland, or any other state. Example – for Fiscal year 2015 (July 1, 2014 – June 30, 2015) the property owner must have turned 65 before January 1, 2015.
- (2) The adjusted gross income of the residents of the property shall not exceed \$70,000 per annum; and
- (3) The residents of the property shall provide for examination by a Town employee(s) a copy of their latest tax return to the Internal Revenue so that property owners' income can be verified, Social Security numbers to be redacted from all submitted tax returns. In the event that the residents do not file tax returns, other verification of income acceptable to the Town of Thurmont must be provided.; and
- (4) The Town will issue a 10% credit to eligible property owners based upon the total municipal tax bill. This percentage maybe changed at the discretion of the Mayor and Board of Commissioners.
- (5) All municipal taxes must be paid and current.
- (6) This credit is applicable only if the property is the principal residence of the property owners.

- (7) The Board of Town Commissioners, and all employees of the Town of Thurmont shall use all due diligence in protecting the privacy of all applicants for this Property Tax Credit, and all records shall be destroyed following the completion of the internal audit and the submission of the Annual Audit Report to the Town Commissioners.
- (8) Credit will only be issued on a first come basis until budgeted amount is expended.
- (10) The Board of Town Commissioners shall also enact any other provision necessary to carry out this ordinance. And be it further enacted that this Ordinance shall take effect on the date of adoption.
- (11) Applications accepted until September 1 of each year.