

County Council of Howard County, Maryland

2006 Legislative Session

Legislative day # 15

RESOLUTION NO. 145- 2006

Introduced by: Calvin Ball

A RESOLUTION calling for a task force to study the tax credit enacted by Council Bill 68-2006 and advise the County Council; calling for certain membership, officers, staff, duties, and lifespan.

Introduced and read first time on _____, 2006.

By order _____
Sheila M. Tolliver, Administrator to the County Council

Read for a second time and a public hearing held on _____, 2006.

By order _____
Sheila M. Tolliver, Administrator to the County Council

This Resolution was read the third time and was Adopted __, Adopted with amendments __, Failed __, Withdrawn __ by the County Council on _____, 2007

Certified by _____
Sheila M. Tolliver, Administrator to the County Council

NOTE: [[text in brackets]] indicates deletions from existing language; TEXT IN ALL CAPITALS indicates additions to existing language. ~~Strike out~~ indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **WHEREAS**, on October 30, 2006, the Howard County Council enacted Council Bill 68-
2 2006, which created a property tax credit for certain senior citizens; and

3
4 **WHEREAS**, Howard County is the first county in Maryland to adopt this kind of a
5 property tax credit; and

6
7 **WHEREAS**, the estimates of the fiscal effect on Howard County and the number of
8 applicants who may qualify are uncertain; and

9
10 **WHEREAS**, the impact of the resulting revenue reduction on Howard County is
11 unknown but might be significant; and

12
13 **WHEREAS**, the Howard County Commission on Aging has called for a “very careful
14 examination” of the impact of the Bill; and

15
16 **WHEREAS**, this tax credit should be an integral part of the County’s plans for serving
17 the senior population in the County; and

18
19 **WHEREAS**, an evaluation should be made of all aspects of the Bill including
20 determining if the income test is appropriate, whether an asset test should be added, and whether
21 the credit should be adjusted based on income or assets or otherwise; and

22
23 **WHEREAS**, careful study and thoughtful consideration by a diverse group will allow
24 the Howard County Council to identify issues and respond to those concerns; and

25
26 **WHEREAS**, an advisory task force should be formed and begin its work without delay;
27 and

28
29 **WHEREAS**, the task force should reflect in its composition and in the scope of its study
30 diverse and expert viewpoints; and

1
2 **WHEREAS**, Section 902 of the Howard County Charter authorizes the County Council
3 to appoint a temporary advisory board of citizens of the County;

4
5 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
6 Maryland this _____ day of _____, 2007 that:

7
8 (a) The County Council establishes an advisory task force of citizens of the County to
9 study the tax credit, as provided in subsection (g), enacted by Council Bill 68-2006 and to advise
10 the County Council, as provided in subsection (h).

11
12 (b) (1) Subject to paragraph (5) of this subsection the task force consists of a minimum of
13 5 members. Except for the non-voting members, each member of the task force must be a citizen
14 of the County.

15 (2) Each County Council member shall name 1 member.

16 (3) The County Council requests that the County Executive:

17 (i) appoint 2 members recommended by Office on Aging;

18 (ii) appoint 1 member recommended by the Department of Finance and 1
19 member recommended by the Office of Budget, each to serve as non-voting members; and

20 (iii) appoint 2 members recommended by the Commission on Aging.

21 ~~_____ (4) The League of Women Voters of Howard County is requested to name 2~~
22 ~~members.~~

23 (4) The following entities are requested to name 1 member each:

24 (i) The Howard County Citizens Association;

25 (ii) The Howard County Economic Development Authority;

26 (iii) The Association of Community Services; and

27 (iv) The League of Women Voters of Howard County;

28 (v) The Howard County Taxpayers Association; and

29 (vi) The Maryland chapter of the AARP, who will name a Howard County
30 resident.

1 (5) The membership of the task force shall expand by the number of members
2 appointed under paragraphs (3) and (4) of this subsection provided that the total number of
3 members is an odd number.

4
5 (c) The task force shall elect a chairperson from among its members.

6
7 (d) A majority of the members then serving on the task force is a quorum.

8
9 (e) The County Council shall provide staff for the task force.

10
11 (f) The County Council requests that the County Executive encourage all units of County
12 government to cooperate fully with the task force.

13
14 (g) The task force shall study the property tax credit enacted by Council Bill 68-2006,
15 codified as § 20.129 of the County Code, identify issues that may affect Howard County and its
16 senior citizens because of the credit, and ~~evaluate~~ prepare an interim report and a final report that
17 evaluate the credit in relation to County master plans, budget, and revenues. The task force is
18 encouraged to set aside time to take comments from the public.

19
20 (h) In an interim report, the task force shall recommend any changes to the income
21 qualification for the tax credit and to the amount of the credit, as they deem appropriate. The
22 task force shall make recommendations in an interim report and a final report about any actions
23 that the Howard County Council should take in relation to the Bill, the County budget, and the
24 needs of seniors in the County.

25
26 (i) The task force should present its preliminary findings in an oral presentation to the
27 County Council on or before February 15, 2007, and, in a written interim report, report its
28 findings and recommendations to the County Council on or before ~~March 2~~ February 22, 2007 .

29
30 (j) The task force shall study participation rates and fiscal impacts of the credit during its

1 first year. The task force shall monitor changes to State law that relate to senior tax policy and
2 review similar credits in other Maryland counties. After soliciting diverse viewpoints and
3 hearing from the public, the task force shall incorporate this additional information in a final
4 report. The task force shall make a preliminary final oral report to the Council on or before
5 November 14, 2007, and shall submit to the Council a written final report on or before
6 November 21, 2007.

7

8 **AND BE IT FURTHER RESOLVED**, That the task force ~~should begin meeting~~ shall
9 begin operating on or before January 19 ~~3~~, 2007.

10

11 **AND BE IT FURTHER RESOLVED**, That the task force shall terminate once its
12 written final report has been made.