HOUSE OF REPRESENTATIVES
151st GENERAL ASSEMBLY

HOUSE CONCURRENT RESOLUTION NO. 14

REQUESTING THAT THE SENIOR PROPERTY TAX CREDIT STATUTORY MAXIMUM BE RETAINED.

WHEREAS, many senior citizens are on a fixed income; and

WHEREAS, COVID-19 has amplified financial hardship and highlighted the need for stable housing, especially for those most at risk of serious complications and death from COVID-19; and

WHEREAS, the Senior Property Tax Relief Program, also known as the Senior Property Tax Credit, was enacted to ameliorate housing costs by offering a school property tax credit to seniors who are at least 65 years old and meet certain residency requirements; and

WHEREAS, the General Assembly indicated its will that the Senior Property Tax Credit should be “the lesser of 50% of such tax remaining after taking into account any exemption pursuant to Title 9 and Title 22, or $500” through passage and amendment of the Elderly Property Tax Relief Program and Education Expense Fund, codified in § 1917 of Title 14 and § 6102 of Title 29; and

WHEREAS, the Governor’s recommended budget bill has suggested lowering the maximum Senior Property Tax Credit to the lesser of 50%, or $400, since at least the fiscal year 2019 recommended budget bill; and

WHEREAS, the Governor’s fiscal year 2022 recommended budget bill proposes continuing to lower the maximum Senior Property Tax Credit to the lesser of 50%, or $400; and

WHEREAS, the Joint Finance Committee has consistently lowered the maximum tax credit to the lesser of 50%, or $400, through epilogue language added to each budget bill passed by the General Assembly since the fiscal year 2018 budget bill; and

WHEREAS, legislation cannot be used to return the Senior Property Tax Credit to the $500 maximum because the budget bill epilogue language would override any attempted amendments to the credit amount; and

WHEREAS, the epilogue language added to past budget bills suggests the Senior Property Tax Credit will be lowered until the creation of a means-tested program; and

WHEREAS, efforts to create a means-tested program have not yet been successful, including HB 268 which created a means-tested program that passed the 149th General Assembly, but was vetoed by the Governor; and
WHEREAS, the State does not have income or property value demographic data about those senior citizens who might qualify for the statutory maximum credit; and

WHEREAS, without that demographic data, there is a risk that continuing to lower the maximum available credit before a means-tested program is developed and implemented to tailor the credit to those who need it most may harm senior citizens on a fixed income during a time of hardship.

NOW, THEREFORE:

BE IT RESOLVED by the House of Representatives of the 151st General Assembly of the State of Delaware, the Senate concurring therein, that both chambers respectfully request that the budget bill prepared by the Joint Finance Committee keep the Senior Property Tax Credit at its statutorily enacted level of the lesser of 50%, or $500, rather than lower the maximum credit amount through epilogue language, until such time as a means-tested program can be implemented.

SYNOPSIS

This Concurrent Resolution requests that the budget bill prepared by the Joint Finance Committee keep the Senior Property Tax Credit at its statutorily enacted level of the lesser of 50%, or $500, rather than lower the maximum credit amount through epilogue language, until such time as a means-tested program can be implemented.