

Chapter 102

(House Bill 366)

AN ACT concerning

**Anne Arundel County – Property Tax Credit – Blind Individuals ~~and Surviving~~
Spouses**

FOR the purpose of authorizing the governing body of Anne Arundel County and of a municipal corporation in Anne Arundel County to grant, by law, a property tax credit against the county and municipal corporation property tax imposed on certain residential property owned by certain blind individuals ~~or surviving spouses of blind individuals~~; requiring that a property tax credit authorized by this Act shall be granted in addition to any property tax exemption authorized by law, except under certain circumstances; authorizing the governing body of Anne Arundel County and of a municipal corporation in the county to provide, by law, for regulations, procedures, and any other provisions necessary to administer the tax credit; defining certain terms; providing for the application of this Act; and generally relating to a property tax credit for certain residential property in Anne Arundel County.

BY adding to

Article – Tax – Property
Section 9–303(b)(5)
Annotated Code of Maryland
(2012 Replacement Volume and 2015 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Tax – Property

9–303.

(b) (5) (I) 1. IN THIS PARAGRAPH THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

2. “BLIND INDIVIDUAL” MEANS AN INDIVIDUAL WHO HAS A PERMANENT IMPAIRMENT OF BOTH EYES THAT:

A. CAUSES CENTRAL VISUAL ACUITY, WITH CORRECTIVE GLASSES, OF 20/200 OR LESS IN THE BETTER EYE; OR

B. CAUSES CENTRAL VISUAL ACUITY OF MORE THAN 20/200 IF THERE IS A FIELD DEFECT IN WHICH THE PERIPHERAL FIELD HAS

CONTRACTED SO THAT THE WIDEST DIAMETER OF VISUAL FIELD SUBTENDS AN ANGULAR DISTANCE NO GREATER THAN 20 DEGREES IN THE BETTER EYE.

3. "DWELLING HOUSE" MEANS REAL PROPERTY THAT:

A. IS THE LEGAL RESIDENCE OF A BLIND INDIVIDUAL ~~OR A SURVIVING SPOUSE~~;

B. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES; AND

C. INCLUDES THE LOT OR CURTILAGE, AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

~~4. "SURVIVING SPOUSE" MEANS THE SURVIVING SPOUSE OF A BLIND INDIVIDUAL, IF THE SURVIVING SPOUSE HAS NOT REMARRIED.~~

(II) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS PARAGRAPH AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON \$15,000 OF THE ASSESSMENT VALUE OF A DWELLING HOUSE THAT IS OWNED BY:

~~1.~~ A BLIND INDIVIDUAL; ~~OR~~

~~2.~~ ~~A SURVIVING SPOUSE.~~

(III) 1. EXCEPT AS PROVIDED IN SUBSUBPARAGRAPH 2 OF THIS SUBPARAGRAPH, IF A PROPERTY TAX CREDIT UNDER THIS PARAGRAPH IS GRANTED, IT SHALL BE GRANTED IN ADDITION TO ANY PROPERTY TAX EXEMPTION AUTHORIZED BY LAW.

2. AN INDIVIDUAL MAY NOT RECEIVE BOTH A PROPERTY TAX CREDIT UNDER THIS PARAGRAPH AND AN EXEMPTION UNDER § 7-208 OF THIS ARTICLE.

(IV) ~~1.~~ THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY LAW, FOR:

1. REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

**2. ANY OTHER PROVISION NECESSARY TO ADMINISTER
THE TAX CREDIT UNDER THIS PARAGRAPH.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.

Approved by the Governor, April 12, 2016.