

SENATE BILL 227

Q2
SB 923/15 – B&T

6lr2307
CF HB 790

By: **Washington County Senators**
Introduced and read first time: January 21, 2016
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: February 9, 2016

CHAPTER _____

1 AN ACT concerning

2 **Washington County – Property Tax Credit – Disabled Veterans**

3 FOR the purpose of authorizing the governing body of Washington County to grant, by law,
4 a property tax credit against the county property tax imposed on certain residential
5 property owned by certain disabled veterans of active military, naval, or air service;
6 providing for the amount of the property tax credit; requiring certain disabled
7 veterans or surviving spouses of disabled veterans to provide certain documents
8 when applying for the property tax credit under this Act; prohibiting the inspection
9 of a certain certificate of disability by certain individuals; authorizing the governing
10 body of Washington County to provide, by law, for the duration of the credit and
11 regulations, procedures, and any other provision necessary to carry out the tax
12 credit; defining certain terms; providing for the application of this Act; and generally
13 relating to a property tax credit for certain residential property in Washington
14 County.

15 BY adding to
16 Article – Tax – Property
17 Section 9–323(g)
18 Annotated Code of Maryland
19 (2012 Replacement Volume and 2015 Supplement)

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

22 **Article – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 9-323.

2 (G) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
3 MEANINGS INDICATED.

4 (II) 1. "DISABLED VETERAN" MEANS AN INDIVIDUAL WHO:

5 A. IS HONORABLY DISCHARGED OR RELEASED UNDER
6 HONORABLE CIRCUMSTANCES FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE AS
7 DEFINED IN 38 U.S.C. § 101; AND

8 B. HAS BEEN DECLARED BY THE VETERANS'
9 ADMINISTRATION TO HAVE A PERMANENT SERVICE-CONNECTED DISABILITY OF AT
10 LEAST 50% THAT RESULTS FROM BLINDNESS OR OTHER DISABLING CAUSE THAT:

11 I. IS REASONABLY CERTAIN TO CONTINUE FOR THE LIFE
12 OF THE VETERAN; AND

13 II. WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF
14 THE VETERAN.

15 2. "DISABLED VETERAN" INCLUDES AN INDIVIDUAL
16 WHO QUALIFIES POSTHUMOUSLY FOR A SERVICE-CONNECTED DISABILITY OF AT
17 LEAST 50%.

18 (III) "DWELLING HOUSE":

19 1. MEANS REAL PROPERTY THAT IS:

20 A. THE LEGAL RESIDENCE OF A DISABLED VETERAN OR
21 A SURVIVING SPOUSE; AND

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

23 2. INCLUDES THE LOT OR CURTILAGE AND STRUCTURES
24 NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

25 (IV) "SURVIVING SPOUSE" MEANS AN INDIVIDUAL WHO HAS NOT
26 REMARRIED AND WHO IS THE SURVIVING SPOUSE OF A DISABLED VETERAN.

27 (2) THE GOVERNING BODY OF WASHINGTON COUNTY MAY GRANT, BY
28 LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY
29 PROPERTY TAX IMPOSED ON A DWELLING HOUSE IF:

1 **(I) THE DWELLING HOUSE IS OWNED BY:**

2 **1. A DISABLED VETERAN; OR**

3 **2. A SURVIVING SPOUSE OF A DISABLED VETERAN, IF:**

4 **A. THE DWELLING HOUSE WAS OWNED BY THE DISABLED**
5 **VETERAN AT THE TIME OF THE DISABLED VETERAN’S DEATH; AND**

6 **B. THE SURVIVING SPOUSE MEETS THE REQUIREMENTS**
7 **OF PARAGRAPH (4) OF THIS SUBSECTION; AND**

8 **(II) THE APPLICATION REQUIREMENTS OF PARAGRAPH (5) OF**
9 **THIS SUBSECTION ARE MET.**

10 **(3) THE PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION**
11 **SHALL EQUAL A PERCENTAGE OF THE AMOUNT OF PROPERTY TAX IMPOSED ON THE**
12 **DWELLING HOUSE THAT IS EQUAL TO THE PERCENTAGE OF THE DISABLED**
13 **VETERAN’S SERVICE-CONNECTED DISABILITY RATING.**

14 **(4) AFTER A DISABLED VETERAN DIES, THE SURVIVING SPOUSE OF**
15 **THE DISABLED VETERAN MAY RECEIVE A DISABLED VETERAN’S PROPERTY TAX**
16 **CREDIT FOR THE DWELLING HOUSE THAT WAS FORMERLY OWNED BY THE DISABLED**
17 **VETERAN IF:**

18 **(I) THE DWELLING HOUSE RECEIVED A PROPERTY TAX CREDIT**
19 **UNDER THIS SUBSECTION; AND**

20 **(II) THE SURVIVING SPOUSE OWNS AND RESIDES IN THE**
21 **DWELLING HOUSE.**

22 **(5) (I) A DISABLED VETERAN OR A SURVIVING SPOUSE OF A**
23 **DISABLED VETERAN SHALL APPLY FOR THE PROPERTY TAX CREDIT UNDER THIS**
24 **SUBSECTION BY PROVIDING TO THE ~~SUPERVISOR~~ COUNTY:**

25 **1. A COPY OF THE DISABLED VETERAN’S DISCHARGE**
26 **CERTIFICATE FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE; AND**

27 **2. ON THE FORM PROVIDED BY THE COUNTY, A**
28 **CERTIFICATION OF THE DISABLED VETERAN’S DISABILITY FROM THE VETERANS’**
29 **ADMINISTRATION.**

30 **(II) THE DISABLED VETERAN’S CERTIFICATE OF DISABILITY**
31 **MAY NOT BE INSPECTED BY INDIVIDUALS OTHER THAN:**

1 1. THE DISABLED VETERAN; OR

2 2. APPROPRIATE EMPLOYEES OF THE COUNTY.

3 (6) THE GOVERNING BODY OF WASHINGTON COUNTY MAY PROVIDE,
4 BY LAW, FOR:

5 (I) THE DURATION OF THE TAX CREDIT;

6 (II) REGULATIONS AND PROCEDURES FOR THE APPLICATION
7 AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

8 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX
9 CREDIT UNDER THIS SUBSECTION.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
11 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.

Approved:

_____ Governor.

_____ President of the Senate.

_____ Speaker of the House of Delegates.