

# **SB639\_Brooks.pdf**

Uploaded by: Benjamin Brooks

Position: FAV

**BENJAMIN BROOKS**  
*Legislative District 10*  
Baltimore County

Education, Energy, and the  
Environment Committee  
Energy Subcommittee

Chair, Joint Electric Universal  
Service Program Workgroup



**THE SENATE OF MARYLAND**  
ANNAPOLIS, MARYLAND 21401

*Annapolis Office*  
James Senate Office Building  
11 Bladen Street, Room 303  
Annapolis, Maryland 21401  
410-841-3606 · 301-858-3606  
800-492-7122 Ext. 3606  
Benjamin.Brooks@senate.state.md.us

*District Office*  
Windsor Mill Office  
8419 Liberty Road, Suite B  
Windsor Mill, Maryland 21244  
410-496-4037

**TESTIMONY IN SUPPORT OF SB639**  
**Property Tax Exemption – Disabled Veterans – Service-Connected Disability**

Budget & Taxation Committee  
February 14, 2024

Chair Guzzone, Vice-Chair Rosapepe and Members of the Committee,

Thank you for the opportunity to testify before you on SB639, Property Tax Exemption – Disabled Veterans – Service-Connected Disability. The purpose of this bill is to lower the eligibility criteria of a property tax exemption for disabled veterans and surviving spouses of veterans to include veterans with at least an 80% service-connected disability.

Currently under state law, we are operating on an absolute basis, under which a disabled veteran in Maryland may receive a full property tax exemption on their primary residence if the veteran is 100% disabled because of service. While this is extremely beneficial for the 23,200 fully disabled veterans, it does not offer any protections for veterans who suffer from less than 100% disability. According to the Department of Veterans Affairs, there are nearly 17,948 veterans with a service-connected disability between 70 - 90%. Despite their service and sacrifices to our country, they are not eligible for any property tax relief.

Since the tax credit system is already established for 100% disabled veterans, we do not need to create a completely new system. We are merely adjusting the criteria.

Washington County has already implemented a similar measure on a local level under its 2018 Ordinance, expanding the property tax credit to correlate with the level of permanent disability. Maryland has an opportunity with SB639 to become more compassionate in offering an expanded property tax credit program for its veterans, on a statewide level. While we realize this will not encompass all disability veterans, it is a step in the right direction.

As this committee is aware, I am a U.S. Army veteran who had the honor of serving our country in the Vietnam War. Like many of my comrades, I too have been afflicted by some of the hazards of war. Agent Orange is a defoliant that was used to remove leaves from trees and plants. The herbicide was heavily sprayed for tactical use from 1961 to 1971. It subjected several troops to numerous complications, including cancer. While I commend the State for its current support of 100% disabled veterans, we cannot neglect our other heroes.

Maryland must do more for those who have sacrificed so much. While SB639 does not go far enough to assist all disabled veterans, lowering the eligibility requirement to an 80% service-connected disability, will still help thousands of men and women. Moreover, SB639 will also set Maryland apart in the region as offering one of the most generous property tax reliefs for disabled veterans. We can and we must do more by our brave men and women.

For these reasons, I am requesting a favorable report on SB639.

With kindest regards,

A handwritten signature in cursive script that reads "Benjamin T. Brooks".

Benjamin Brooks

**SDAT\_SB0639\_Support.docx.pdf**

Uploaded by: Director Michael Higgs

Position: FAV

**WES MOORE**  
Governor

**ARUNA MILLER**  
Lt. Governor



**MICHAEL HIGGS**  
Director

**MARCUS ALZONA**  
Deputy Director

301 W. Preston Street, Room 801, Baltimore, Maryland 21201  
Legislative Liaison: Joshua.Greenberg@Maryland.gov  
1-888-246-5941 TTY: 1-800-735-2258  
[www.dat.maryland.gov](http://www.dat.maryland.gov)

**HEARING DATE:** February 14, 2024

**BILL:** SB0639

**TITLE:** Property Tax Exemption - Disabled Veterans - Service Connected Disability

**SDAT POSITION:** SUPPORT

The Department of Assessments and Taxation supports Senate Bill 639 - Property Tax Exemption - Disabled Veterans - Service Connected Disability. This legislation would allow veterans with at least an 80% service-connected disability to qualify for a property tax exemption.

The property tax exemption for disabled veterans was established by the General Assembly in part to offset the costs of medical bills, ongoing care, and management of disabilities for individuals who have served in the armed forces. Currently, the exemption is only available to veterans who have been deemed by the Veterans' Administration as having a 100% service-connected disability.

Senate Bill 639 would lower this threshold to 80%, allowing a larger pool of veterans who suffer from disabilities due to trauma or injury sustained in the line of duty to qualify for a property tax exemption.

Accordingly, the Department respectfully requests a **FAVORABLE** report on Senate Bill 639.

**MD Catholic Conference\_SB 639\_FAV.pdf**

Uploaded by: Garrett O'Day

Position: FAV



MARYLAND  
CATHOLIC  
CONFERENCE

February 14, 2024

**SB 639**

**Property Tax Exemption - Disabled Veterans - Service Connected Disability**

**Senate Budget & Taxation Committee**

**Position: Support**

The Maryland Catholic Conference offers this testimony in support of Senate Bill 639. The Catholic Conference is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals and numerous charities combine to form our state's second largest social service provider network, behind only our state government.

Senate Bill 639 expands eligibility for a property tax credit for disabled veterans on their primary residences to those who have been declared by the U.S. Department of Veterans Affairs to have a 80% nonpermanent service-connected disability resulting from blindness or any other disabling cause.

In its *Pastoral Statement on Persons with Disabilities*, the United States Conference of Catholic Bishops stated "Defense of the right to life, then, implies the defense of other rights that enable the disabled individual to achieve the fullest measure of personal development of which he or she is capable. These include the right to equal opportunity in education, in employment, in housing, as well as the right to free access to public accommodations, facilities, and services."

The Catholic Church in Maryland, through its parishes, charities, hospitals and other ministries, routinely serves those struggling with physical or mental disabilities and recognizes that veterans experiencing a service-related disability can be among the most marginalized and underserved in our society. With the dramatic rise in the cost of housing in Maryland and nationwide, as well as a shortage of availability, Senate Bill 639 seeks to further the great work of this legislative body in providing primary dwelling unit property tax relief. In doing so, this bill recognizes the human dignity of disabled veterans in enabling them to further afford a home.

The Conference appreciates your consideration and, for these reasons, respectfully requests a favorable report on Senate Bill 639.

**SB 639 - MDVA LOS.pdf**

Uploaded by: Morgan Murphy

Position: FAV





**Maryland Department of Veterans Affairs  
Office of the Secretary**

**WES MOORE  
GOVERNOR**

**ARUNA MILLER  
LT. GOVERNOR**

**ANTHONY C. WOODS  
SECRETARY**

February 13, 2024

The Honorable Guy Guzzone  
Chair, Budget and Taxation Committee  
3 West, Miller Senate Office Building  
Annapolis, MD 21401

RE: SB 639 - Property Tax Exemption - Disabled Veterans - Service Connected Disability

Dear Chairman Guzzone and Committee Members,

The Maryland Department of Veterans Affairs (“MDVA”) supports Senate Bill SB 639 - Property Tax Exemption - Disabled Veterans - Service Connected Disability.

The MDVA believes it is important to recognize and honor the service of all veterans - including those who may have become disabled while serving in uniform. We acknowledge that veterans might have been awarded a disability compensation rating of less than 100%, but continue to feel a significant impact from their service-connected disabilities. Easing the tax burden for these veterans shows them that their sacrifices are not forgotten by their community.

The MDVA supports lowering the eligibility threshold from 100% to 80% service-connected disability for veterans to receive this property tax exemption.

Thank you for your attention to this important proposal and I ask the committee for a favorable report on SB 639.

Sincerely,

A handwritten signature in black ink that reads "Anthony Woods". The signature is written in a cursive, flowing style.

Anthony C. Woods  
Secretary

**SB0639-BT\_MACo\_OPP.pdf**

Uploaded by: Kevin Kinnally

Position: UNF



## **Senate Bill 639**

### *Property Tax Exemption - Disabled Veterans - Service Connected Disability*

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: February 14, 2024

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **OPPOSES** SB 639.

**By significantly expanding an existing property tax exemption for disabled veterans and surviving spouses, this bill would have a sweeping, adverse effect on local revenues sorely needed to fund schools, housing, public health, public safety, roadway maintenance, and other essential public services.**

Under current law, for a property tax exemption to be granted to a disabled veteran or surviving spouse, the disabled veteran must have a 100% service-connected disability. By expanding eligibility to include disabled veterans with at least an 80% service disability, counties would lose at least \$13 million of their most reliable revenue source per annum.

In general, MACo stands for local self-determination. Counties, led by their elected leaders who are directly accountable within the community, are in the best position to make decisions on local affairs – ranging from land use to budget priorities.

Counties welcome the opportunity to work with state policymakers to develop flexible and optional tools to implement comprehensive or targeted tax incentives but resist state-mandated changes that preclude local input.

Accordingly, MACo urges an **UNFAVORABLE** report on SB 639.