



January 21, 2026

Senate Bill 109
Anne Arundel County - Residential Property Tax Payment Deferrals -
Eligibility

Senate Budget and Taxation Committee

Position: FAVORABLE

Anne Arundel County **SUPPORTS** Senate Bill 109 – Anne Arundel County - Residential Property Tax Payment Deferrals - Eligibility. This legislation would expand the current eligibility requirements for residential property tax payment deferrals for County residents to include those residents who served in all uniformed services, including the commissioned corps of the United States Public Health Service (USPHS) and National Oceanic and Atmospheric Administration (NOAA Corps).

Under current law in pertinent part, homeowners in Anne Arundel County may be eligible for a deferral of any increase in property taxes as a result of increased assessments or changes in the tax rate if they have resided in the home for at least 5 consecutive years, are at least 62 years of age, are permanently and totally disabled and qualified for benefits under any federal act for members of the United States Armed Forces, and meet the income eligibility requirements determined by the local governing body. Property taxes become due upon the transfer of the property or death of the eligible owner, thus allowing eligible homeowners, who may be on a fixed income, to maintain a consistent property tax bill for as long as they remain in their home.

Senate Bill 109 clarifies that this eligibility applies to homeowners who have served in the National Oceanic and Atmospheric Administration and the Public Health Service, consistent with most other counties in Maryland. By ensuring that qualified homeowners who have served their Country in the uniformed services are eligible for a property tax payment deferral, this Bill allows those county residents to maintain their property taxes in a predictable and manageable manner.

Accordingly, Anne Arundel County respectfully requests a **FAVORABLE** report on Senate Bill 109.