
By: Senator Haines

Introduced and read first time: January 10, 1996

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Hearing Impaired Individuals Over Age 72 - Tax Exemption**

3 FOR the purpose of exempting certain property owned by a hearing impaired individual
4 of a certain age from property taxation up to a specified value; providing the
5 exemption to a surviving spouse under certain conditions; authorizing the governing
6 body of a county, Baltimore City, or of a municipal corporation to grant certain
7 refunds; requiring that an exemption shall be prorated under certain circumstances;
8 providing that the exemption is in addition to other exemptions, subject to a certain
9 exception; defining "hearing impaired individual"; altering certain definitions; and
10 generally relating to the granting of a limited exemption from property taxation for
11 the dwelling of certain individuals who are hearing impaired.

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 7-207
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1995 Supplement)

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

19 **Article - Tax - Property**

20 7-207.

21 (a) (1) In this section the following words have the meanings indicated.

22 (2) "Blind individual" means an individual who has a permanent impairment
23 of both eyes that causes:

24 (i) central visual acuity, with corrective glasses, of 20/200 or less in the
25 better eye; or

26 (ii) central visual acuity of more than 20/200 if there is a field defect in
27 which the peripheral field has contracted so that the widest diameter of visual field
28 subtends an angular distance no greater than 20 degrees in the better eye.

29 (3) "Dwelling house":

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1 (i) means real property that is:

2 1. the legal residence of a blind OR HEARING IMPAIRED
3 individual or a surviving spouse; and

4 2. occupied by not more than 2 families; and

5 (ii) includes the lot or curtilage, and structures necessary to use the
6 real property as a residence.

7 (4) "HEARING IMPAIRED INDIVIDUAL" MEANS AN INDIVIDUAL WHO IS
8 DEAF OR WHO IS HARD OF HEARING TO THE EXTENT THAT THE INDIVIDUAL HAS:

9 (I) AT LEAST A 55 DECIBEL LOSS, WITHOUT AN AID, IN THE MORE
10 USEFUL EAR; OR

11 (II) A 30 TO 54 DECIBEL LOSS, WITHOUT AN AID, IN THE MORE
12 USEFUL EAR AND HAS:

13 1. LESS THAN 50% SPEECH DISCRIMINATION; OR

14 2. A STATEMENT FROM A PHYSICIAN SKILLED IN DISEASES
15 OF THE EAR INDICATING A PROGRESSIVE LOSS OF HEARING.

16 (5) "Surviving spouse" means the surviving spouse of a blind OR HEARING
17 IMPAIRED individual WHO QUALIFIED FOR AN EXEMPTION UNDER THIS SECTION, if
18 the surviving spouse has not remarried.

19 (b) Except as provided in subsection (d) of this section, a dwellinghouse is
20 exempt from property tax to the extent of \$6,000 of its assessment if the dwelling house is
21 owned by:

22 (1) a blind individual; [or]

23 (2) A HEARING IMPAIRED INDIVIDUAL WHO IS AT LEAST 72 YEARS OLD;
24 OR

25 (3) a surviving spouse.

26 (c) Except as provided in subsection (d) of this section, after a blind individual
27 OR HEARING IMPAIRED INDIVIDUAL dies, the surviving spouse shall receive an
28 exemption under this section, if the dwelling house was formerly exempt under this
29 section.

30 (d) (1) Except as provided in paragraph (2) of this subsection, an exemption
31 under this section shall be granted in addition to any other exemption authorized by law.

32 (2) An individual may receive an exemption under this section or under §
33 7-208 of this subtitle but not under both.

34 (e) An exemption under this section shall be prorated by the supervisor for any
35 part of a taxable year that remains after the date in the year when the blind OR HEARING
36 IMPAIRED individual or surviving spouse applies for the exemption.

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1 (f) (1) The governing body of a county or a municipal corporation may
2 authorize, by law, a refund to a blind OR HEARING IMPAIRED individual who receives an
3 exemption under this section for any county or municipal corporation property tax paid in
4 the taxable years in which an exemption was authorized but not granted.

5 (2) A county or municipal corporation may not authorize a refund for a
6 surviving spouse.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 1996.