

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

Senate Bill 384 (Senator Neall)
Budget and Taxation

Anne Arundel County - Property Tax Refund - Disabled Veterans

This bill authorizes Anne Arundel County to grant a county property tax refund for the tax years July 1, 1993 to June 30, 1996 to an individual who (1) qualifies for a property tax exemption based on status as a disabled veteran or surviving spouse of a disabled veteran; (2) did not own the affected property when the refund application was filed; and (3) applies for the tax refund on or before December 31, 1997.

Fiscal Summary

State Effect: None. This bill would not affect governmental finances.

Local Effect: Expenditures for Anne Arundel County could increase by at least \$5,800 in FY 1998. Revenues would not be affected.

Small Business Effect: None. This bill would not directly affect small businesses.

Fiscal Analysis

Local Expenditures: The Department of Fiscal Services is aware of only one disabled veteran who would qualify for the refund, at a cost to Anne Arundel County of approximately \$5,800 in fiscal 1998. While there may be other individuals that may qualify for a refund, the number of other potential recipients is unknown.

Information Sources: Department of Assessments and Taxation, Anne Arundel County,
Department of Fiscal Services

Fiscal Note History: First Reader - February 3, 1997

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