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By: **Senator Haines**  
Introduced and read first time: January 18, 2001  
Assigned to: Budget and Taxation

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

13 BY repealing and reenacting, with amendments,  
14 Article - Tax - Property  
15 Section 7-207  
16 Annotated Code of Maryland  
17 (1994 Replacement Volume and 2000 Supplement)

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

20 **Article - Tax - Property**

21 7-207.

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

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

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

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

4 (3) "Dwelling house":

5 (i) means real property that is:

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

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

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

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

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

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

17 1. LESS THAN 50% SPEECH DISCRIMINATION; OR

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

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

23 (b) Except as provided in subsection (d) of this section, a dwelling house is  
24 exempt from property tax to the extent of \$15,000 of its assessment if the dwelling  
25 house is owned by:

26 (1) a blind individual; [or]

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

29 (3) a surviving spouse.

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

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

4 (2) An individual may receive an exemption under this section or under  
5 § 7-208 of this subtitle but not under both.

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

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

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

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 July 1, 2001.