

---

By: **Delegates Healey, Boschert, Cardin, Conroy, C. Davis, Hixson, and Howard**

Introduced and read first time: February 4, 2005

Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Disabled Veterans and Surviving Spouses - Qualification Date for Property**  
3 **Tax Exemption**

4 FOR the purpose of providing that for a dwelling transferred to a disabled veteran or  
5 a surviving spouse who qualifies for a certain property tax exemption, the  
6 exemption applies and the property tax is abated from the date of settlement for  
7 the purchase of the property, under certain circumstances; and generally  
8 relating to a property tax exemption for certain disabled veterans and certain  
9 surviving spouses of disabled veterans or of individuals who died in line of  
10 military duty.

11 BY repealing and reenacting, without amendments,  
12 Article - Tax - Property  
13 Section 7-208(b)  
14 Annotated Code of Maryland  
15 (2001 Replacement Volume and 2004 Supplement)

16 BY repealing and reenacting, with amendments,  
17 Article - Tax - Property  
18 Section 7-208(f)  
19 Annotated Code of Maryland  
20 (2001 Replacement Volume and 2004 Supplement)

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

23 **Article - Tax - Property**

24 7-208.

25 (b) Except as provided in subsection (e) of this section, a dwelling house is  
26 exempt from property tax if:

27 (1) the dwelling house is owned by:

- 1 (i) a disabled veteran;
- 2 (ii) a surviving spouse of an individual who died in line of duty, if:
- 3 1. the dwelling house was owned by the individual at the  
4 time of the individual's death;
- 5 2. the dwelling house was acquired by the surviving spouse  
6 within 2 years of the individual's death, if the individual or the surviving spouse was  
7 domiciled in the State as of the date of the individual's death; or
- 8 3. the dwelling house was acquired after the surviving  
9 spouse qualified for exemption for a former dwelling house under item 1 or 2 of this  
10 item, to the extent of the previous exemption; or
- 11 (iii) a surviving spouse of a disabled veteran who meets the  
12 requirements of subsection (c) of this section; and
- 13 (2) the application requirements of subsection (d) of this section are met.
- 14 (f) (1) An exemption under this section is prorated by the supervisor for any  
15 part of a taxable year that remains after the date in the year when the disabled  
16 veteran or the surviving spouse applies for the exemption.

17 (2) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE, IF A  
18 DWELLING IS TRANSFERRED TO A DISABLED VETERAN OR A SURVIVING SPOUSE  
19 WHO QUALIFIES FOR AN EXEMPTION UNDER THIS SECTION, THE EXEMPTION  
20 APPLIES AND THE PROPERTY TAX IS ABATED FROM THE DATE OF SETTLEMENT FOR  
21 THE PURCHASE OF THE PROPERTY, IF THE TRANSFEREE APPLIES FOR THE  
22 EXEMPTION WITHIN 30 DAYS AFTER THE SETTLEMENT FOR THE PURCHASE OF THE  
23 PROPERTY.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
25 June 1, 2005.