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

Introduced and read first time: February 4, 2005

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 21, 2005

CHAPTER _____

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; requiring the
 8 Department of Assessments and Taxation to adopt certain regulations; and
 9 generally relating to a property tax exemption for certain disabled veterans and
 10 certain surviving spouses of disabled veterans or of individuals who died in line
 11 of military duty.

12 BY repealing and reenacting, without amendments,
 13 Article - Tax - Property
 14 Section 7-208(b)
 15 Annotated Code of Maryland
 16 (2001 Replacement Volume and 2004 Supplement)

17 BY repealing and reenacting, with amendments,
 18 Article - Tax - Property
 19 Section 7-208(f)
 20 Annotated Code of Maryland
 21 (2001 Replacement Volume and 2004 Supplement)

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

1 **Article - Tax - Property**

2 7-208.

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

5 (1) the dwelling house is owned by:

6 (i) a disabled veteran;

7 (ii) a surviving spouse of an individual who died in line of duty, if:

8 1. the dwelling house was owned by the individual at the
9 time of the individual's death;10 2. the dwelling house was acquired by the surviving spouse
11 within 2 years of the individual's death, if the individual or the surviving spouse was
12 domiciled in the State as of the date of the individual's death; or13 3. the dwelling house was acquired after the surviving
14 spouse qualified for exemption for a former dwelling house under item 1 or 2 of this
15 item, to the extent of the previous exemption; or16 (iii) a surviving spouse of a disabled veteran who meets the
17 requirements of subsection (c) of this section; and

18 (2) the application requirements of subsection (d) of this section are met.

19 (f) (1) An exemption under this section is prorated by the supervisor for any
20 part of a taxable year that remains after the date in the year when the disabled
21 veteran or the surviving spouse applies for the exemption.22 (2) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE, IF A
23 DWELLING IS TRANSFERRED TO A DISABLED VETERAN OR A SURVIVING SPOUSE
24 WHO QUALIFIES FOR AN EXEMPTION UNDER THIS SECTION, THE EXEMPTION
25 APPLIES AND THE PROPERTY TAX IS ABATED FROM THE DATE OF SETTLEMENT FOR
26 THE PURCHASE OF THE PROPERTY, IF THE TRANSFEREE APPLIES FOR THE
27 EXEMPTION WITHIN 30 DAYS AFTER THE SETTLEMENT FOR THE PURCHASE OF THE
28 PROPERTY.29 (3) THE DEPARTMENT SHALL ADOPT REGULATIONS TO ADMINISTER
30 THE PROVISIONS OF PARAGRAPH (2) OF THIS SUBSECTION.31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
32 June 1, 2005.

