

SENATE BILL 189

Q1
SB 119/13 – B&T

4lr0901
CF 4lr0925

By: **Senator Reilly**
Introduced and read first time: January 15, 2014
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Exemption for Blind Individuals and Surviving Spouses**

3 FOR the purpose of increasing the amount of a certain property tax exemption for
4 dwelling houses owned by certain blind individuals or surviving spouses of blind
5 individuals; providing for the application of this Act; and generally relating to a
6 certain property tax exemption for blind individuals.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 7–207
10 Annotated Code of Maryland
11 (2012 Replacement Volume and 2013 Supplement)

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

14 **Article – Tax – Property**

15 7–207.

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

17 (2) “Blind individual” means an individual who has a permanent
18 impairment of both eyes that causes:

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (3) "Dwelling house":

2 (i) means real property that is:

3 1. the legal residence of a blind individual or a surviving
4 spouse; and

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

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

8 (4) "Surviving spouse" means the surviving spouse of a blind
9 individual, if the surviving spouse has not remarried.

10 (b) Except as provided in subsection (d) of this section, a dwelling house is
11 exempt from property tax to the extent of [~~\$15,000~~] **\$30,000** of its assessment if the
12 dwelling house is owned by:

13 (1) a blind individual; or

14 (2) a surviving spouse.

15 (c) Except as provided in subsection (d) of this section, after a blind
16 individual dies, the surviving spouse shall receive an exemption under this section, if
17 the dwelling house was formerly exempt under this section.

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

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

23 (e) An exemption under this section shall be prorated by the supervisor for
24 any part of a taxable year that remains after the date in the year when the blind
25 individual or surviving spouse applies for the exemption.

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

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

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2014, and shall be applicable to all taxable years beginning after June 30,
3 2014.