

SENATE BILL 189

Q1
SB 119/13 – B&T

4r0901
CF HB 486

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

Committee Report: Favorable
Senate action: Adopted
Read second time: January 31, 2014

CHAPTER _____

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:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

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

6 (3) "Dwelling house":

7 (i) means real property that is:

8 1. the legal residence of a blind individual or a surviving
9 spouse; and

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

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

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

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

18 (1) a blind individual; or

19 (2) a surviving spouse.

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

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

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

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

31 (f) (1) The governing body of a county or a municipal corporation may
32 authorize, by law, a refund to a blind individual who receives an exemption under this

1 section for any county or municipal corporation property tax paid in the taxable years
2 in which an exemption was authorized but not granted.

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

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 June 1, 2014, and shall be applicable to all taxable years beginning after June 30,
7 2014.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.