Chapter 319

(Senate Bill 887)

AN ACT concerning

Washington County – Property Tax Credit for Disabled Veterans – Minimum Percentage of Disability

FOR the purpose of expanding eligibility for a certain property tax credit in Washington County for the dwelling house of a disabled veteran or the surviving spouse of a disabled veteran to include veterans with any service–connected disability; providing for the application of this Act; and generally relating to a property tax credit in Washington County for the dwelling house of a disabled veteran.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–323(g)
Annotated Code of Maryland
(2012 Replacement Volume and 2017 Supplement)

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

Article – Tax – Property

9–323.

(g) (1) (i) In this subsection the following words have the meanings indicated.

(ii) 1. "Disabled veteran" means an individual who:

A. is honorably discharged or released under honorable circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and

B. has been declared by the Veterans' Administration to have a permanent service–connected disability **[**of at least 50%**]** that results from blindness or other disabling cause that:

I. is reasonably certain to continue for the life of the veteran; and

II. was not caused or incurred by misconduct of the veteran.

2. "Disabled veteran" includes an individual who qualifies

posthumously for a service–connected disability [of at least 50%].

(iii) "Dwelling house":

1. means real property that is:

A. the legal residence of a disabled veteran or a surviving spouse; and

B. occupied by not more than two families; and

2. includes the lot or curtilage and structures necessary to use the real property as a residence.

(iv) "Surviving spouse" means an individual who has not remarried and who is the surviving spouse of a disabled veteran.

(2) The governing body of Washington County may grant, by law, a property tax credit under this subsection against the county property tax imposed on a dwelling house if:

(i) the dwelling house is owned by:

1. a disabled veteran; or

2. a surviving spouse of a disabled veteran, if:

A. the dwelling house was owned by the disabled veteran at the time of the disabled veteran's death; and

B. the surviving spouse meets the requirements of paragraph (4) of this subsection; and

(ii) the application requirements of paragraph (5) of this subsection are met.

(3) The property tax credit granted under this subsection shall equal a percentage of the amount of property tax imposed on the dwelling house that is equal to the percentage of the disabled veteran's service–connected disability rating.

(4) After a disabled veteran dies, the surviving spouse of the disabled veteran may receive a disabled veteran's property tax credit for the dwelling house that was formerly owned by the disabled veteran if:

(i) the dwelling house received a property tax credit under this subsection; and

(ii) the surviving spouse owns and resides in the dwelling house.

(5) (i) A disabled veteran or a surviving spouse of a disabled veteran shall apply for the property tax credit under this subsection by providing to the county:

1. a copy of the disabled veteran's discharge certificate from active military, naval, or air service; and

2. on the form provided by the county, a certification of the disabled veteran's disability from the Veterans' Administration.

(ii) The disabled veteran's certificate of disability may not be inspected by individuals other than:

1. the disabled veteran; or

2. appropriate employees of the county.

(6) The governing body of Washington County may provide, by law, for:

(i) the duration of the tax credit;

(ii) regulations and procedures for the application and uniform processing of requests for the tax credit; and

(iii) any other provision necessary to carry out the tax credit under this subsection.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.

Approved by the Governor, April 24, 2018.