

Department of Legislative Services
Maryland General Assembly
2025 Session

FISCAL AND POLICY NOTE
Third Reader

House Bill 1333

(Washington County Delegation)

Ways and Means

Budget and Taxation

Washington County - Property Tax Credit for Disabled Veterans - Eligibility

This bill expands the eligibility of a local option property tax credit for disabled veterans in Washington County by including individuals from the uniformed services as defined in 10 U.S.C. § 101. As a result, members of the National Oceanic and Atmospheric Administration and the Public Health Service will become eligible for the property tax credit. **The bill takes effect June 1, 2025, and applies to taxable years beginning after June 30, 2025.**

Fiscal Summary

State Effect: None.

Local Effect: None. The bill codifies current practice with regards to the implementation of the property tax credit in Washington County.

Small Business Effect: None.

Analysis

Current Law: Washington County is authorized to grant a property tax credit for a dwelling house owned by a disabled veteran who is honorably discharged or released under honorable circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101. To be eligible for the property tax credit, the individual must have been declared by the U.S. Department of Veterans Affairs to have a permanent service-connected disability that results from blindness or other disabling cause that is reasonably certain to continue for the life of the veteran and was not caused or incurred by

misconduct of the veteran. Disabled veteran includes an individual who qualifies posthumously for a service-connected disability.

A surviving spouse of a disabled veteran is also eligible to receive the property tax credit if the dwelling house was owned by the disabled veteran at the time of the disabled veteran's death, the dwelling house received the property tax credit, and the surviving spouse currently owns and resides in the dwelling house.

Local Fiscal Effect: Washington County indicates that disabled members of the National Oceanic and Atmospheric Administration and the Public Health Service have been eligible for the property tax credit since at least 2016. As a result, the bill codifies the county's current practice in issuing the property tax credit.

The [Guide to Local Government Taxing Authority](#) provides an overview on each county government's statutory authority to establish property tax credits and exemptions.

Additional Information

Recent Prior Introductions: Similar legislation has not been introduced within the last three years.

Designated Cross File: None.

Information Source(s): Washington County; Department of Veterans and Military Families; State Department of Assessments and Taxation; Department of Legislative Services

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