

Chapter 690

(Senate Bill 109)

AN ACT concerning

Anne Arundel County – Residential Property Tax Payment Deferrals – Eligibility

FOR the purpose of expanding eligibility for property tax payment deferrals in Anne Arundel County to include members of certain reserve components and certain members of the National Oceanic and Atmospheric Administration and the Public Health Service; and generally relating to payment deferrals of the county property tax for residential real property in Anne Arundel County.

BY repealing and reenacting, without amendments,
 Article – Tax – Property
 Section 10–204.6(a)
 Annotated Code of Maryland
 (2019 Replacement Volume and 2025 Supplement)

BY repealing and reenacting, with amendments,
 Article – Tax – Property
 Section 10–204.6(b)
 Annotated Code of Maryland
 (2019 Replacement Volume and 2025 Supplement)

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

Article – Tax – Property

10–204.6.

(a) Notwithstanding Subtitle 1 of this title, the governing body of Anne Arundel County may authorize, by law, a payment deferral of the county property tax for residential real property occupied as the principal residence of the owner, the provisions of which shall comply with the provisions of subsections (b) through (h) of this section.

(b) An owner is eligible for a payment deferral under subsection (a) of this section if the owner or at least one of the owners:

- (1) has resided in the dwelling for a period of at least 5 consecutive years;
- (2) (i) is at least 62 years of age;

(ii) has been found permanently and totally disabled and has qualified for benefits under:

1. the Social Security Act;
2. the Railroad Retirement Act;
3. any federal act for [members of the United States armed forces] **SERVICE MEMBERS**; or
4. any federal retirement system; or

(iii) has been found permanently and totally disabled by a county health officer or the Baltimore City Commissioner of Health; and

(3) meets the income eligibility requirements determined under subsection (c) of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.

Approved by the Governor, May 26, 2026.