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Ways and Means Committee

Subcommittees

Early Childhood and  
Special Education

Revenues



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THE MARYLAND HOUSE OF DELEGATES  
ANNAPOLIS, MARYLAND 21401

**H.B. 0842 -**

**Property Tax Exemption – Property Acquired by Surviving Spouse of Service Member –  
Repeal of Time Limitation**

Chair Wilkins, Vice Chair Feldmark, and Members of the Committee:

For the record, my name is Delegate Mike Griffith, and I respectfully request a favorable report on H.B. 842: *Property Tax Exemption – Property Acquired by Surviving Spouse of Service Member – Repeal of Time Limitation*.

H.B. 842 makes a narrow and targeted change to existing law. Under current law, a surviving spouse of a service member who died in the line of duty may qualify for a property tax exemption on a dwelling house only if the home was either owned at the time of the service member's death or acquired within two years of that death. This bill simply repeals that two-year acquisition requirement.

Importantly, H.B. 842 does not create a new exemption or expand eligibility. The surviving spouse must still meet all existing requirements under current law. This bill simply removes the current two-year deadline for acquiring a home. In many cases, housing decisions following the death of a service member are delayed due to financial hardship, relocation, caregiving responsibilities, or the timing of official casualty determinations. In some circumstances, service members were initially listed as missing in action and only later declared killed in action, which can make a strict purchase deadline difficult to meet.

The sacrifice of a service member who dies in the line of duty is permanent. The support offered to the surviving spouse should not depend on whether a home was purchased within a fixed window of time. This exemption exists to provide long-term stability and recognition of that sacrifice.

Several other states, such as Delaware, Texas, and Virginia allow similar exemptions to follow the surviving spouse so long as the spouse remains otherwise eligible, without imposing a strict purchase deadline. H.B. 842 moves Maryland in that direction while preserving all existing eligibility safeguards.

Additionally, we intend to offer an amendment to make this legislation enabling, allowing counties the authority to adopt the change locally. This approach respects local fiscal considerations while still providing counties with the opportunity to extend this relief to eligible surviving spouses.

In summary, this bill does not broaden eligibility, does not alter the definition of surviving spouse, and does not change domicile or remarriage requirements. It simply ensures that surviving spouses who already qualify under Maryland law are not denied relief solely because of timing. For these reasons, I respectfully request a favorable report on H.B. 842.

Thank you,

A handwritten signature in black ink, appearing to read 'Mike Griffith', with a long horizontal flourish extending to the right.

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Delegate Mike Griffith  
District 35A, Cecil and Harford Counties  
Vice Chair, Maryland Veterans Caucus, Maryland General Assembly-House of Delegates