

SENATE BILL 887

Q2

8lr2811
CF 8lr2467

By: **Washington County Senators**

Introduced and read first time: February 5, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

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

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–323(g)
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2017 Supplement)

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

16 **Article – Tax – Property**

17 9–323.

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

20 (ii) 1. “Disabled veteran” means an individual who:

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

23 B. has been declared by the Veterans’ Administration to have

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 a permanent service-connected disability [of at least 50%] that results from blindness or
2 other disabling cause that:

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

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

6 2. "Disabled veteran" includes an individual who qualifies
7 posthumously for a service-connected disability [of at least 50%].

8 (iii) "Dwelling house":

9 1. means real property that is:

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

12 B. occupied by not more than two families; and

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

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

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

20 (i) the dwelling house is owned by:

21 1. a disabled veteran; or

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

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

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

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

29 (3) The property tax credit granted under this subsection shall equal a
30 percentage of the amount of property tax imposed on the dwelling house that is equal to

1 the percentage of the disabled veteran's service-connected disability rating.

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

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

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

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

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

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

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

16 1. the disabled veteran; or

17 2. appropriate employees of the county.

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

19 (i) the duration of the tax credit;

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

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

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
25 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.