

## Chapter 195

**(House Bill 809)**

AN ACT concerning

**Property Tax Exemption – Disabled Veteran, Active Duty, and Surviving Spouse  
– Application Process**

FOR the purpose of authorizing an individual to submit, and requiring the State Department of Assessments and Taxation to accept, an application for a certain property tax exemption for a dwelling house the individual intends to purchase before the individual purchases ~~a~~ the dwelling house; requiring the Department, ~~within a certain period of time,~~ to process the application and ~~notify the applicant of approval or denial of the application~~ send the applicant a certain letter within a certain period of time; and generally relating to a property tax exemption for a dwelling house owned by a disabled veteran, disabled active duty service member, or surviving spouse.

BY repealing and reenacting, without amendments,  
Article – Tax – Property  
Section 7–208(b)  
Annotated Code of Maryland  
(2019 Replacement Volume and 2021 Supplement)

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 7–208(d)  
Annotated Code of Maryland  
(2019 Replacement Volume and 2021 Supplement)

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

**Article – Tax – Property**

7–208.

(b) Except as provided in subsection (e) of this section, a dwelling house is exempt from property tax if:

- (1) the dwelling house is owned by:
  - (i) a disabled active duty service member;
  - (ii) a disabled veteran;

(iii) a surviving spouse of an individual who died in the line of duty, if:

1. the dwelling house was owned by the individual at the time of the individual's death;

2. the dwelling house was acquired by the surviving spouse within 2 years of the individual's death, if the individual or the surviving spouse was domiciled in the State as of the date of the individual's death; or

3. the dwelling house was acquired after the surviving spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item, to the extent of the previous exemption; or

(iv) a surviving spouse of a disabled veteran who meets the requirements of subsection (c) of this section; and

(2) the application requirements of subsection (d) of this section are met.

(d) (1) A disabled veteran or a surviving spouse of a disabled veteran shall apply for an exemption under this section by providing to the supervisor:

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

(ii) on the form provided by the Department, a certification of the disabled veteran's disability from the Veterans' Administration.

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

(i) the disabled veteran; or

(ii) appropriate employees of the State, a county, or a municipal corporation.

(3) A disabled active duty service member shall apply for an exemption under this section by providing to the supervisor, on the form provided by the Department, a certification of the service member's disability from a physician licensed to practice medicine in the State or from the Veterans' Administration.

(4) A surviving spouse of an individual who died in the line of duty shall apply for an exemption under this section by providing to the supervisor certification that the individual died while in active service as a result of an injury or disease incurred in the line of duty.

(5) (i) AN INDIVIDUAL MAY SUBMIT, AND THE DEPARTMENT SHALL ACCEPT, AN APPLICATION FOR THE EXEMPTION UNDER THIS SECTION FOR A SPECIFIC DWELLING HOUSE THE INDIVIDUAL INTENDS TO PURCHASE BEFORE THE INDIVIDUAL PURCHASES ~~A~~ THE DWELLING HOUSE.

(ii) THE DEPARTMENT, WITHIN 15 BUSINESS DAYS ~~WITHIN 15 BUSINESS DAYS~~ FOLLOWING RECEIPT OF AN APPLICATION SUBMITTED UNDER SUBPARAGRAPH (i) OF THIS PARAGRAPH, SHALL PROCESS THE APPLICATION AND ~~NOTIFY THE APPLICANT OF THE APPROVAL OR DENIAL OF THE APPLICATION~~ SEND THE APPLICANT A LETTER STATING:

1. THAT THE APPLICATION IS PRELIMINARILY APPROVED OR PRELIMINARILY DENIED; AND

2. IF THE APPLICATION IS PRELIMINARILY APPROVED, THE AMOUNT OF THE TAX EXEMPTION FOR THE DWELLING THE INDIVIDUAL INTENDS TO PURCHASE.

(iii) AN INDIVIDUAL WHO IS ISSUED A LETTER PRELIMINARILY APPROVING THE EXEMPTION SHALL RECEIVE THE EXEMPTION FOR THE DWELLING REFERENCED IN THE LETTER AFTER BECOMING THE OWNER OF THE DWELLING WITHOUT HAVING TO FILE ANOTHER APPLICATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2022.

Approved by the Governor, April 21, 2022.