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Veterans Affairs & Military Law Section

February 1, 2021

Delegate Anne R. Kaiser
Chair

Maryland House Ways and Means Committee

Delegate Alonzo T. Washington
Vice-Chair

Maryland House Ways and Means Committee

Dear Delegate Kaiser and Delegate Washington,

On behalf of the more than 300 members of the Maryland State Bar Association (MSBA) Veterans' Affairs and Military Law Section (VAMLS), thank you for leading the charge in helping Maryland's disabled veterans. We are writing in support of House Bill 459, entitled: "Disabled Active Duty Service Members, Disabled Veterans, and Surviving Spouses – Exemption From Property Tax and Other Charges and Refunds." This bill will benefit former military service-members and their dependents with regard to the property tax exemption offered to 100% permanently disabled veterans.

Under existing law, Section 7-208 of the Tax Property Article provides honorably discharged veterans who have a permanent 100% service-connected disability, and certain spouses, with an exemption from paying real estate taxes on their homes. HB459 addresses the problem resulting from the prolonged processing time for the U.S. Department of Veterans Affairs (VA) to determine a veteran's 100% permanent disability status, a process that can take years. If HB459 is enacted, a veteran would be eligible to receive a refund of their real estate taxes dating back to the effective date of their 100% permanent disability status but not exceeding a 5-year lookback period.

Many of our members assist veterans with VA disability claims and have been frustrated by VA's long processing times. VA recognizes this problem and therefore awards benefits with effective dates dating back to the date veterans filed their claims. In this way, VA avoids penalizing veterans for VA's lengthy administrative process. We urge you to apply the same rationale with respect to HB459, which prevents Maryland residents who are 100% permanent disabled from being penalized for unavoidable administrative delays by VA.

We respectfully request that you support HB459, a bill that offers tax relief for veterans who are 100% permanently disabled and addresses the problem of VA's processing delays. I am available to answer any questions that you may have about our support of this bill. I can be reached at ksskullney@verizon.net.

Sincerely,

Kathleen Skullney,

Chair

Veterans & Military Law Section of the MSBA