



Office of Finance
(410) 222-1748
Hearing/Speech Impaired 711

**DISABLED VETERANS AND THEIR
SURVIVING SPOUSES PROPERTY TAX
CREDIT APPLICATION**

**INITIAL APPLICATION (YEAR 1) FOR
FY 2025 FOR DISABLED VETERAN ONLY**

To be completed by applicant

**Please type or print using blue or black ink
only**

IMPORTANT! This application must be received on or before April 1, 2024 to be considered for the taxable year beginning July 1, 2024 and ending June 30, 2025. Please read County Code, § 4-2-317, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit. Any information or documentation provided with this application will only be disclosed as specified in §9-265 of the Tax - Property Article and §20-104 of the Local Government Article of the Maryland Annotated Code.

This application is for Year 1 of the tax credit. YOU MUST SUBMIT AN APPLICATION EACH YEAR TO RECEIVE THIS PROPERTY TAX CREDIT. All information MUST be completed to process the application.

Name of Applicant for Tax Credit (one applicant only): _____

Name(s) of Property Owner(s): _____

Property Address: _____

City: _____ State: _____ Zip Code: _____

Parcel ID# (District/Subdivision/Account Number): _____

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address (Note N/A if none): _____

Mailing Address (Note N/A if same as property address): _____

City: _____ State: _____ Zip Code: _____

Please complete the following:

I was honorably discharged or released under honorable circumstances (conditions) from active military, naval, or air service as defined in 38 U.S.C. § 101 and have been declared by the Veterans Administration to have a permanent service-connected disability of at least 50% as required by §9-265 of the Tax – Property Article of the Maryland Annotated Code Yes No

I have _____ % of disability per my **current** Department of Veterans Affairs Award Letter.

My federal adjusted gross income was \$100,000 or less during the calendar year of 2023: Yes No

I own the property to which the credit will be applied, I use it as my legal residence, and it is not occupied by more than two families: Yes No

REQUIRED DOCUMENTATION (APPLICATIONS WILL NOT BE PROCESSED UNLESS ALL REQUIRED DOCUMENTS ARE INCLUDED)

____ Copy of **current** Department of Veterans Affairs Award Letter for Disability.

____ Copy of Valid Maryland Issued Government Identification Card (such as a Maryland Driver's License) with current address.

____ Copy of the discharge certificate from active military, naval, or air service (such as DD Form 214) showing veteran was honorably discharged or released under honorable circumstances (conditions).

____ Copy of Federal Income Tax Return for Calendar Year 2023 (Note – If a joint return is filed and the federal adjusted gross income exceeds \$100,000, additional documentation must be provided to substantiate any income not belonging to the disabled veteran).

Additional documentation may be requested as necessary to establish eligibility for the property tax credit. The additional documentation must be provided within thirty days from the time the Office of Finance requests the information in order for the tax credit application to be processed.

Please submit copies rather than original documents. Paperwork will be retained with the application and will not be returned.

Certification

I, the applicant, hereby certify that I have read County Code § 4-2-317 and that I believe I am entitled to the tax credit for the residential property described above. I understand that this is a tax credit from **Anne Arundel County real property taxes ONLY** and the amount of the tax credit granted under this section is:

- (1) 50% of the County property tax imposed on the dwelling house if the disabled veteran’s service-connected disability rating is at least 75% but not more than 99%; or
- (2) 25% of the County property tax credit imposed on the dwelling house if the disabled veteran’s service-connected disability rating is at least 50% but not more than 74%.

I understand that this tax credit is applied after any mandatory property tax credits, supplements and deferrals. I understand the tax credit does not apply to State real property taxes or any other taxes, assessments, fees, or charges on my property tax bill other than the County real property tax.

I understand that I must re-apply each year for the tax credit to be applicable.

I understand that this application must be filed on or before April 1 immediately before the taxable year for which the credit is sought. I further understand that if the application is filed after April 1, the application shall be treated as an application for a tax credit for the next succeeding taxable year. If the application is treated as an application for the next succeeding taxable year, I understand that additional documentation will be required, such as providing a copy of the appropriate federal income tax return for the application year.

I understand that the tax credit shall terminate if the eligible owner is no longer residing in or owns the dwelling as a primary residence for which the tax credit was granted. I also understand that it is my responsibility to notify the Anne Arundel County Office of Finance if I no longer meet the eligibility requirement for the tax credit or no longer reside in or own the dwelling for which the tax credit was granted.

I declare under penalties of perjury provided for by §1-201 of the Tax – Property Article of the Maryland Annotated Code that all information above is true, correct, and complete to the best of my knowledge and belief. I give Anne Arundel County Government and the State Department of Assessments and Taxation permission to take whatever action is necessary to verify my eligibility for the tax credit.

Applicant: _____
Signature Date

Return this application to:
 Anne Arundel County Office of Finance
 Attn: Tax Credits
 44 Calvert Street, Room 110
 Annapolis, MD 21401

For questions call:
 (410) 222-1748
 Hearing/Speech Impaired 711

Questions and applications may also be submitted by email: taxcredits@aacounty.org

This application is for FY 2025 only and is subject to change for future tax years.

The information provided by the applicant is subject to audit. Anne Arundel County reserves the right to adjust any tax credit granted based upon the audit findings.

If you provide an email address on this application, the Office of Finance will send a receipt confirmation to the provided email address within 10 business days of receiving the tax credit application. Contact our office if you do not receive a confirmation.

If you are mailing your application, it is suggested that you use a traceable form of delivery. Anne Arundel County is not responsible for delays in mail delivery.

Written notification will be sent upon approval or denial of the application.

§ 4-2-317. Disabled veterans and their surviving spouses.

- (a) **Definitions.** In this section, the following words have the meanings indicated.
 - (1) “Disabled veteran” has the meaning stated in § 9-265 of the Tax-Property Article of the State Code.
 - (2) “Dwelling house” has the meaning stated in § 9-265 of the Tax-Property Article of the State Code.
 - (3) “Surviving spouse” means the spouse of a deceased disabled veteran who has not remarried since the death of the veteran.
- (b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling house owned by an eligible disabled veteran or by an eligible surviving spouse of the disabled veteran.
- (c) **Eligibility.** A disabled veteran or the disabled veteran’s surviving spouse is eligible for a property tax credit under this section if:
 - (1) the dwelling house is owned by the disabled veteran or the disabled veteran’s surviving spouse;
 - (2) the federal adjusted gross income for the disabled veteran or the disabled veteran’s surviving spouse for the immediately preceding taxable year does not exceed \$100,000;
 - (3) for a surviving spouse, the disabled veteran qualified for and received a tax credit under this section at the time of death; and
 - (4) the application requirements of this section are met.
- (d) **Calculation.**
 - (1) The tax credit for a disabled veteran shall be calculated and credited as provided in § 9-265 of the Tax-Property Article of the State Code.
 - (2) The tax credit for a surviving spouse shall be calculated and credited based on the calculation under § 9-265 of the Tax-Property Article of the State Code for the disabled veteran prior to the disabled veteran’s death.
- (e) **Duration.**
 - (1) For a disabled veteran, the tax credit shall be available for each taxable year that a disabled veteran is eligible under subsection (c).
 - (2) For a surviving spouse, the tax credit shall be available until the surviving spouse remarries.
- (f) **Time for filing of application or renewal.** An application for, or renewal of, the tax credit shall be filed on or before April 1 immediately before the taxable year for which the tax credit is sought. If the application or renewal is filed after April 1, the credit shall be disallowed that year but shall be treated as an application or renewal for a tax credit for the following taxable year.
- (g) **Form of application.** An application for, or for the renewal of, the tax credit shall be made on a form provided by the Controller’s Office, with certification of eligibility of the disabled veteran or surviving spouse and any additional information the Controller believes to be necessary to determine qualification for the credit.
- (h) **Termination of credit.** The tax credit shall terminate for the upcoming taxable year if:
 - (1) the disabled veteran or the surviving spouse no longer occupies the dwelling as a primary residence; or
 - (2) the surviving spouse remarries.

(Bill No. 105-20; Bill No. 50-23)

Tax – Property Article, Annotated Code of Maryland

§ 9-265. Property tax credit for disabled veterans – Calculation – Application – Surviving spouse.

- (a) (1) In this section the following words have the meanings indicated.
- (2) "Disabled veteran" means an individual who:
 - (i) is honorably discharged or released under honorable circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and
 - (ii) has been declared by the Veterans Administration to have a permanent service-connected disability of at least 50% that results from blindness or any other disabling cause that:
 - 1. is reasonably certain to continue for the life of the veteran; and
 - 2. was not caused or incurred by misconduct of the veteran.
- (3) "Dwelling house":
 - (i) means real property that is:
 - 1. the legal residence of a disabled veteran; and
 - 2. occupied by not more than two families; and
 - (ii) includes the lot or curtilage and structures necessary to use the real property as a residence.
- (b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on a dwelling house if:
 - (1) the dwelling house is owned by a disabled veteran;
 - (2) the disabled veteran's federal adjusted gross income for the immediately preceding taxable year does not exceed \$ 100,000; and
 - (3) the application requirements of subsection (d) of this section are met.
- (c) The property tax credit granted under this section shall equal:
 - (1) 50% of the county or municipal corporation property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 75% but not more than 99%; or
 - (2) 25% of the county or municipal corporation property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 50% but not more than 74%.
- (d) (1) A disabled veteran shall apply for the property tax credit under this section by providing to the county or municipal corporation:
 - (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 county or municipal corporation, 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 county or municipal corporation.
- (e) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may, by law, continue to provide the property tax credit under this section to the surviving spouse of the disabled veteran.
- (f) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may provide, by law, for:
 - (1) the duration of the tax credit;
 - (2) regulations and procedures for the application and uniform processing of requests for the tax credit;
 - (3) the definition of surviving spouse and the amount and duration of the tax credit for the surviving spouse; and
 - (4) any other provision necessary to carry out the tax credit under this section.