

FINAL

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2020, Legislative Day No. 32

Bill No. 105-20

Introduced by Ms. Haire, Ms. Fiedler, and Mr. Volke

By the County Council, December 7, 2020

Introduced and first read on December 7, 2020
Public Hearing set for and held on January 4, 2021
Bill expires March 12, 2021

By Order: JoAnne Gray, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –
2 Tax Credits – Disabled Veterans and Their Surviving Spouses

3
4 FOR the purpose of defining certain terms; establishing a real property tax credit for
5 disabled veterans and their surviving spouses; establishing eligibility criteria for the
6 credit; providing for the calculation and duration of the credit; establishing a deadline
7 for filing for the credit and the form of application for the credit; providing for the
8 termination of the credit; and generally relating to finance, taxation, and budget.

9
10 BY repealing: § 4-2-318
11 Anne Arundel County Code (2005, as amended)

12
13 BY adding: § 4-2-318
14 Anne Arundel County Code (2005, as amended)

15
16 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
17 That § 4-2-318 of the Anne Arundel County Code (2005, as amended) be repealed.

18
19 SECTION 2. *And be it further enacted,* That Section(s) of the Anne Arundel County
20 Code (2005, as amended) read as follows:

ARTICLE 4. FINANCE, TAXATION, AND BUDGET

TITLE 2. REAL PROPERTY TAXES

EXPLANATION: CAPITALS indicate new matter added to existing law.
[[Brackets]] indicate matter deleted from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.

1 **4-2-318. Disabled veterans and their surviving spouses.**

2
3 (A) **Definitions.** IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS
4 INDICATED.

5
6 (1) "DISABLED VETERAN" HAS THE MEANING STATED IN § 9-265 OF THE TAX-
7 PROPERTY ARTICLE OF THE STATE CODE.

8
9 (2) "DWELLING HOUSE" HAS THE MEANING STATED IN § 9-265 OF THE TAX-
10 PROPERTY ARTICLE OF THE STATE CODE.

11
12 (3) "SURVIVING SPOUSE" MEANS THE SPOUSE OF A DECEASED DISABLED VETERAN
13 WHO HAS NOT REMARRIED SINCE THE DEATH OF THE VETERAN.

14
15 (B) **Creation.** THERE IS A TAX CREDIT FROM COUNTY REAL PROPERTY TAXES LEVIED
16 ON A DWELLING HOUSE OWNED BY AN ELIGIBLE DISABLED VETERAN OR BY AN ELEGIBLE
17 SURVIVING SPOUSE OF THE DISABLED VETERAN.

18
19 (C) **Eligibility.** A DISABLED VETERAN OR THE DISABLED VETERAN'S SURVIVING
20 SPOUSE IS ELIGIBLE FOR A PROPERTY TAX CREDIT UNDER THIS SECTION IF:

21
22 (1) THE DWELLING HOUSE IS OWNED BY THE DISABLED VETERAN OR THE
23 DISABLED VETERAN'S SURVIVING SPOUSE;

24
25 (2) THE FEDERAL ADJUSTED GROSS INCOME FOR THE DISABLED VETERAN OR THE
26 DISABLED VETERAN'S SURVIVING SPOUSE FOR THE IMMEDIATELY PRECEDING TAXABLE
27 YEAR DOES NOT EXCEED \$100,000;

28
29 (3) FOR A SURVIVING SPOUSE, THE DISABLED VETERAN QUALIFIED FOR AND
30 RECEIVED A TAX CREDIT UNDER THIS SECTION AT THE TIME OF DEATH; AND

31
32 (4) THE APPLICATION REQUIREMENTS OF THIS SECTION ARE MET.

33
34 (D) **Calculation.**

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36 (1) THE TAX CREDIT FOR A DISABLED VETERAN SHALL BE CALCULATED AND
37 CREDITED AS PROVIDED IN § 9-265 OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE.

38
39 (2) THE TAX CREDIT FOR A SURVIVING SPOUSE SHALL BE CALCULATED AND
40 CREDITED BASED ON THE CALCULATION UNDER § 9-265 OF THE TAX-PROPERTY ARTICLE
41 OF THE STATE CODE FOR THE DISABLED VETERAN PRIOR TO THE DISABLED VETERAN'S
42 DEATH.

43
44 (E) **Duration.**

45
46 (1) FOR A DISABLED VETERAN, THE TAX CREDIT SHALL BE AVAILABLE FOR A
47 PERIOD OF ONE TAXABLE YEAR AND MAY BE RENEWED UPON APPLICATION FOR FOUR
48 ADDITIONAL TAXABLE YEARS, FOR A MAXIMUM TOTAL OF FIVE TAXABLE YEARS.

49
50 (2) FOR A SURVIVING SPOUSE, THE TAX CREDIT SHALL BE AVAILABLE FOR A
51 PERIOD OF ONE TAXABLE YEAR AFTER THE DEATH OF THE DISABLED VETERAN AND MAY
52 BE RENEWED UPON APPLICATION FOR FOUR ADDITIONAL TAXABLE YEARS, FOR A
53 MAXIMUM TOTAL OF FIVE TAXABLE YEARS.

54
55 (F) **Time for filing of application or renewal.** AN APPLICATION FOR, OR RENEWAL OF,
56 THE TAX CREDIT SHALL BE FILED ON OR BEFORE APRIL 1 IMMEDIATELY BEFORE THE
57 TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT. IF THE APPLICATION OR

1 RENEWAL IS FILED AFTER APRIL 1, THE CREDIT SHALL BE DISALLOWED THAT YEAR BUT
2 SHALL BE TREATED AS AN APPLICATION OR RENEWAL FOR A TAX CREDIT FOR THE
3 FOLLOWING TAXABLE YEAR.

4
5 (G) **Form of application.** AN APPLICATION FOR, OR FOR THE RENEWAL OF, THE TAX
6 CREDIT SHALL BE MADE ON A FORM PROVIDED BY THE CONTROLLER'S OFFICE, WITH
7 CERTIFICATION OF ELIGIBILITY OF THE DISABLED VETERAN OR SURVIVING SPOUSE AND
8 ANY ADDITIONAL INFORMATION THE CONTROLLER BELIEVES TO BE NECESSARY TO
9 DETERMINE QUALIFICATION FOR THE CREDIT.

10
11 (H) **Termination of credit.** THE TAX CREDIT SHALL TERMINATE FOR THE UPCOMING
12 TAXABLE YEAR IF:

13
14 (1) THE DISABLED VETERAN OR THE SURVIVING SPOUSE NO LONGER OCCUPIES
15 THE DWELLING AS A PRIMARY RESIDENCE;

16
17 (2) THE DISABLED VETERAN OR THE SURVIVING SPOUSE RECEIVED THE TAX
18 CREDIT FOR FIVE YEARS; OR

19
20 (3) THE SURVIVING SPOUSE REMARRIES.

21
22 SECTION 3. *And be it further enacted,* That this Ordinance shall take effect 45 days
23 from the date it becomes law.

READ AND PASSED this 4th day of January, 2021

By Order:



JoAnne Gray
Administrative Officer

PRESENTED to the County Executive for his approval this 5th day of January, 2021



JoAnne Gray
Administrative Officer

APPROVED AND ENACTED this 11th day of January, 2021



Stuart Pittman
County Executive

EFFECTIVE DATE: February 25, 2021

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I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 105-20. THE ORIGINAL OF WHICH IS RETAINED IN THE
FILES OF THE COUNTY COUNCIL.

A handwritten signature in blue ink that reads "JoAnne Gray". The signature is written in a cursive style with a long horizontal flourish extending to the right.

JoAnne Gray
Administrative Officer