

FINAL

AMENDED
September 17, 2018

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2018, Legislative Day No. 34

Bill No. 76-18

Introduced by Mr. Smith, Mr. Walker, and Mr. Pruski

By the County Council, July 16, 2018

Introduced and first read on July 16, 2018
Public Hearing set for and held on September 17, 2018
Public Hearing on AMENDED bill set for and held on October 1, 2018
Bill Expires October 19, 2018

By Order: JoAnne Gray, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Real Property Taxes – Tax Credits – Retired Veterans

2
3 FOR the purpose of defining certain terms; creating a real property tax credit for retired
4 veterans; establishing eligibility criteria for the tax credit; providing for the calculation
5 and duration of the credit; establishing a deadline for filing and a form of application
6 for the credit; providing for the termination of the credit; and generally relating to real
7 property tax credits.

8
9 BY renumbering: § 4-2-318 to be § 4-2-319
10 (Anne Arundel County Code, 2005, as amended)

11
12 BY adding: § 4-2-318
13 (Anne Arundel County Code, 2005, as amended)

14
15 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
16 That § 4-2-318 of the Anne Arundel County Code (2005, as amended) is hereby
17 renumbered to be § 4-2-319.

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

21
22 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

EXPLANATION: CAPITALS indicate new matter added to existing law.
[Brackets] indicate matter stricken from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.
Underlining indicates amendments to bill.
~~Strikeover~~ indicates matter stricken from bill by amendment.

TITLE 2. REAL PROPERTY TAXES

4-2-318. Retired veterans.

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

(1) "DWELLING" HAS THE MEANING SET FORTH IN § 9-105 OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE.

(2) "RETIRED VETERAN" HAS THE SAME MEANING AS AN "ELIGIBLE INDIVIDUAL" SET FORTH IN § 9-258(A)(3)(II) OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE.

(B) **Creation.** THERE IS A TAX CREDIT FROM COUNTY REAL PROPERTY TAXES LEVIED ON A DWELLING OWNED BY AN ELIGIBLE RETIRED VETERAN.

(C) **Eligibility.** A RETIRED VETERAN MAY APPLY FOR A COUNTY PROPERTY TAX CREDIT FOR THE FOLLOWING TAX YEAR FOR THEIR PRINCIPAL RESIDENCE PROVIDED THE DWELLING HAS AN ASSESSED VALUE OF \$500,000 OR LESS AND THE CREDIT IS NOT COMBINED WITH OTHER OPTIONAL PROPERTY TAX CREDITS AS PERMITTED UNDER TITLE 9 OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE OR THIS TITLE.

(D) **Calculation; Duration.** THE TAX CREDIT PROVIDED IN THIS SECTION SHALL BE 15% OF THE COUNTY PROPERTY TAX IMPOSED ON THE DWELLING AFTER ANY MANDATORY PROPERTY TAX CREDITS, SUPPLEMENTS AND DEFERRALS ARE APPLIED TO THE COUNTY TAX BILL . THE TAX CREDIT MAY BE APPLIED TO THE COUNTY PROPERTY TAX ON THE DWELLING FOR A TOTAL OF FIVE YEARS.

(E) **Time for filing of application.** AN APPLICATION FOR THE TAX CREDIT CREATED BY THIS SECTION SHALL BE FILED ON OR BEFORE ~~MAY~~ APRIL 1 IMMEDIATELY BEFORE THE TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT. IF THE APPLICATION IS FILED AFTER ~~MAY~~ APRIL 1, THE CREDIT SHALL BE DISALLOWED THAT YEAR BUT SHALL BE TREATED AS AN APPLICATION FOR A TAX CREDIT FOR THE NEXT SUCCEEDING TAXABLE YEAR.

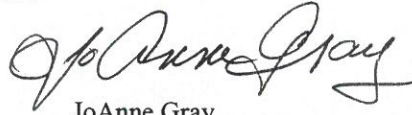
(F) **Form of application.** AN APPLICATION FOR THE TAX CREDIT, OR RENEWAL OF THE TAX CREDIT, SHALL BE MADE TO THE CONTROLLER ON A FORM PROVIDED BY THE CONTROLLER'S OFFICE WITH CERTIFICATION OF ELIGIBILITY OF THE RETIRED VETERAN AND ANY ADDITIONAL INFORMATION THE CONTROLLER BELIEVES TO BE NECESSARY TO DETERMINE QUALIFICATION FOR THE CREDIT.

(G) **Termination of credit.** THE TAX CREDIT SHALL TERMINATE FOR THE UPCOMING YEAR IF THE RETIRED VETERAN NO LONGER OCCUPIES THE DWELLING AS THEIR PRINCIPAL RESIDENCE OR UPON RECEIVING THE TAX CREDIT FOR FIVE TAXABLE YEARS.

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

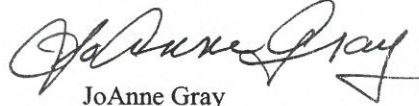
READ AND PASSED this 1st day of October, 2018

By Order:



JoAnne Gray
Administrative Officer

PRESENTED to the County Executive for his approval this 2nd day of October, 2018



JoAnne Gray
Administrative Officer

APPROVED AND ENACTED this 4th day of October, 2018



Steven R. Schuh
County Executive

EFFECTIVE DATE:

NOV 18 2018

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.
76-18. THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.



JoAnne Gray
Administrative Officer