



Bill No. 21-07

Concerning: Disabled Veterans Property Tax

Credit

Introduced: April 6, 2021

Revised: \_\_\_\_\_ Draft No. \_\_\_\_\_

Enacted: \_\_\_\_\_

Effective: \_\_\_\_\_

Expires: July 5, 2021

Frederick County Code, Chapter 1-8

Section(s) 68

## COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

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By: Council Members Steven McKay, Jessica Fitzwater, Kai Hagen and Council Vice President Michael Blue

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**AN ACT** to: establish a Disabled Veterans Property Tax Credit.

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Date Council Approved: \_\_\_\_\_ Date Transmitted to Executive: \_\_\_\_\_

Executive: \_\_\_\_\_ Date Received: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_

Date returned to Council by County Executive with no action: \_\_\_\_\_

By amending:

Frederick County Code, 1-8 68

Other: \_\_\_\_\_

**Boldface**

Underlining

[Single boldface brackets]

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*Heading or defined term.*

*Added to existing law.*

*Deleted from existing law.*

*Existing law unaffected by bill.*

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3        The County Council of Frederick County, Maryland, finds it necessary and appropriate to  
4        amend the Frederick County Code to create a Disabled Veterans Property Tax Credit under Md.  
5        Code Ann., Tax-Prop. § 9-265, define eligibility criteria for the credit, establish the application  
6        procedure for the credit, providing for calculation and duration of the credit, and establishing a  
7        deadline for filing for the credit.

8               NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF  
9   FREDERICK COUNTY, MARYLAND, that the Frederick County Code be, and it is hereby,  
10   amended as shown on the attached Exhibit 1.

11 BE IT FURTHER ENACTED BY THE COUNTY COUNCIL OF FREDERICK  
12 COUNTY, MARYLAND, that there is hereby established a Disabled Veterans Property Tax  
13 Credit authorized under Md. Code Ann., Tax-Prop. § 9-265.

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M.C. Keegan-Ayer, President  
County Council of Frederick County,  
Maryland

## ARTICLE III.B: DISABLED VETERANS TAX CREDIT

## **§ 1-8-68. DISABLED VETERANS PROPERTY TAX CREDIT**

(A) Definitions. In this section the following words have the meanings indicated.

**Disabled Veteran.** An individual who:

(1) is honorably discharged or released under honorable circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and

(2) has been declared by the Department of Veterans Affairs to have a permanent service-connected disability of at least 50% that results from blindness or any other disabling cause that:

(a) Is reasonably certain to continue for the life of the veteran;

and

(b) Was not caused or incurred by misconduct of the veteran.

## Dwelling House.

(1) Real property that is:

(a) The legal residence of a disabled veteran; and

(b) Occupied by not more than two families; and

(2) Includes the lot or curtilage and structures necessary to use the real estate.

(B) Creation. A tax credit against county property taxes levied on a dwelling house owned by an eligible disabled veteran or the eligible spouse of a deceased disabled veteran is hereby granted pursuant to Md. Code Ann., Tax Property Article, §9-265.

(C) Eligibility. A disabled veteran or a disabled veteran's surviving spouse is eligible for a county property tax credit under this section if:

(1) the dwelling house is owned by

(a) a disabled veteran; or

(b) a surviving spouse of a disabled veteran, if:

1. the dwelling house was owned by the disabled veteran at the

time of the disabled veteran's death; and

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2. the surviving spouse meets the requirements of this section;  
and

(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 (E) of this section are met.

(D) Calculation. The property tax credit provided in this section shall equal:

(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 imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 50% but not more than 74%.

(E) Application.

(1) A disabled veteran or a surviving spouse of a disabled veteran shall apply for the property tax credit under this section by providing to the County:

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

(b) On the form provided by the County, a certification of the disabled veteran's disability from the Department of Veterans Affairs.

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

(a) The disabled veteran; or

(b) Appropriate employees of the county.

(F) Duration. The tax credit shall be available each taxable year that a disabled veteran is eligible as determined in subsection (C). An application must be filed each taxable year that the credit is sought.

(G) *Surviving Spouse.* The surviving spouse of an eligible disabled veteran, who has not remarried, shall be eligible to apply for the property tax credit for a maximum of 5 (five) taxable years following the death of the eligible disabled veteran.

(H) Time for Filing of Application. An application for, or renewal of, the tax credit created by this section shall be filed on or before April 1 immediately before the taxable year for which the tax credit is being sought. If the application or renewal is filed after April 1, the credit

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1       shall be disallowed that year but shall be treated as an application or renewal for a tax credit for  
2       the following taxable year.

3           (I)     *Termination of Credit.*

4           (1)     The tax credit created by this section shall terminate on the sooner of the  
5       disabled veteran, or the surviving spouse of a disabled veteran:

6           (a)     No longer meeting the eligibility requirement in subsection (C) and  
7       (G), as appropriate; or

8           (b)     No longer residing in or owning the dwelling house for which the  
9       tax credit was granted.

10          (2)     When a disabled veteran or surviving spouse of a disabled veteran no longer  
11       meets the eligibility requirements of this section, they shall notify the Treasurer that the dwelling  
12       house is no longer eligible for this tax credit.

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