



Bill No. 23-02
Concerning: Amend the Disabled Veterans
Property Tax Credit
Introduced: February 7, 2023
Revised: _____ Draft No. _____
Enacted: _____
Effective: _____
Expires: May 8, 2023
Frederick County Code, Chapter 1-8
Section(s) 68

COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council Members Steve McKay, Mason Carter, Vice President Kavonté Duckett, and
President Brad Young

AN ACT to: Expand the duration of the tax credit for the surviving spouse of a disabled
veteran.

Executive: _____ Date Received: _____

Approved: _____ Date: _____

Vetoed: _____ Date: _____

By amending:

Frederick County Code, Chapter, 1-8 Section(s) 68

Other: _____

Boldface

Underlining

~~[Single boldface brackets with strikethrough]~~ Deleted from existing law by original bill.

* * *

Heading or defined term.

Added to existing law by original bill.

Deleted from existing law by original bill.

Existing law unaffected by bill.

Bill No. 23-02

The County Council of Frederick County, Maryland, finds it necessary and proper to expand the duration of the tax credit for the surviving spouse of a disabled veteran.

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

Brad W. Young, President
County Council of Frederick County,
Maryland

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§ 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:

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

(b) 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:

- 1. Is reasonably certain to continue for the life of the veteran; and
- 2. Was not caused or incurred by misconduct of the veteran.

DWELLING HOUSE.

(a) Real property that is:

- 1. The legal residence of a disabled veteran; and
- 2. Occupied by not more than two families; and

(b) Includes the lot or curtilage and structures necessary to use the real property as a residence.

(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

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:

Underlining indicates entirely new matter added to existing law.
[Single boldface brackets with strikethrough] indicates matter deleted from existing law.
*** - indicates existing law unaffected by bill.

1 (1) Fifty percent of the county property tax imposed on the dwelling house if the disabled
2 veteran's service-connected disability rating is at least 75% but not more than 99%; or

3 (2) Twenty-five percent of the county property tax imposed on the dwelling house if the
4 disabled veteran's service-connected disability rating is at least 50% but not more than 74%.

5 (E) Application.

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

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

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

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

14 (a) The disabled veteran; or

15 (b) Appropriate employees of the County.

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

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

22 (H) Time for filing of application. An application for, or renewal of, the tax credit created by
23 this section shall be filed on or before October of each taxable year for which the tax credit is
24 being sought. If the application or renewal is filed after October 1, the credit shall be disallowed
25 that year but shall be treated as an application or renewal for a tax credit for the following
26 taxable year.

27 (I) Termination of credit.

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

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

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

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

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