

Chapter 235

(Senate Bill 139)

AN ACT concerning

~~Property Tax – Exemption for Disabled Veterans and Surviving Spouses –~~
~~Definition Public Health Service and NOAA Officers and Surviving Spouses~~

FOR the purpose of altering the definition of “disabled veteran” for purposes of a certain property tax exemption for dwelling houses owned by certain disabled veterans or surviving spouses of disabled veterans or of certain individuals who died while in the active military, naval, or air service of the United States; providing for the application of this Act; and generally relating to a property tax exemption for disabled veterans.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 7–208(a) and (d)(1)
Annotated Code of Maryland
(2007 Replacement Volume and 2009 Supplement)

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 7–208(b)
Annotated Code of Maryland
(2007 Replacement Volume and 2009 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

7–208.

(a) (1) In this section the following words have the meanings indicated.

(2) (i) “Disabled veteran” means an individual who:

1. is honorably discharged or released under honorable circumstances from active **MILITARY, NAVAL, OR AIR** service [in any branch of the armed forces] **AS DEFINED IN 38 U.S.C. § 101**; and

2. has been declared by the Veterans' Administration to have a permanent 100% service connected disability that results from blindness or 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.

(ii) "Disabled veteran" includes an individual who qualifies posthumously for a 100% service connected disability.

(3) "Dwelling house":

(i) means real property that is:

1. the legal residence of a disabled veteran or a surviving spouse; and

2. occupied by not more than 2 families; and

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

(4) "Surviving spouse" means a surviving spouse, who has not remarried:

(i) of a disabled veteran;

(ii) of an individual who died in line of duty; or

(iii) who receives Dependency and Indemnity Compensation from the United States Department of Veterans Affairs.

(5) "Individual who died in line of duty" means an individual who died while in the active military, naval, or air service of the United States as a result of an injury or disease that is deemed under 38 U.S.C. § 105 to have been incurred in line of duty.

(b) Except as provided in subsection (e) of this section, a dwelling house is exempt from property tax if:

(1) the dwelling house is owned by:

(i) a disabled veteran;

if: (ii) a surviving spouse of an individual who died in line of duty,

1. the dwelling house was owned by the individual at the time of the individual's death;

2. the dwelling house was acquired by the surviving spouse within 2 years of the individual's death, if the individual or the surviving spouse was domiciled in the State as of the date of the individual's death; or

3. the dwelling house was acquired after the surviving spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item, to the extent of the previous exemption; or

(iii) a surviving spouse of a disabled veteran who meets the requirements of subsection (c) of this section; and

(2) the application requirements of subsection (d) of this section are met.

(d) (1) A disabled veteran or a surviving spouse of a disabled veteran shall apply for an exemption under this section by providing to the supervisor:

(i) a copy of the disabled veteran's discharge certificate from active **MILITARY, NAVAL, OR AIR** service [in the armed forces]; and

(ii) on the form provided by the Department, a certification of the disabled veteran's disability from the Veterans' Administration.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2010, and shall be applicable to all taxable years beginning after June 30, 2010.

Approved by the Governor, May 4, 2010.