

FINAL

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 10

Bill No. 50-23

Introduced by the Entire Council

By the County Council, May 15, 2023

Introduced and first read on May 15, 2023
Public Hearing set for and held on June 20, 2023
Bill Expires August 18, 2023

By Order: Laura Corby, 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 and Retired Veterans –
3 Duration

4
5 FOR the purpose of amending the duration of the disabled veteran real property tax credit;
6 allowing a surviving spouse of a disabled veteran to be eligible for the property tax
7 credit until remarriage; extending the duration of the retired veteran real property tax
8 credit; and generally relating to finance, taxation, and budget.

9
10 BY repealing and reenacting, with amendments: § 4-2-317(e) and (h); and § 4-2-318(d)
11 and (g)
12 Anne Arundel County Code (2005, as amended)

13
14 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
15 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

ARTICLE 4. FINANCE, TAXATION, AND BUDGET

TITLE 2. REAL PROPERTY TAXES

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21 **4-2-317. Disabled veterans and their surviving spouses.**

22
23 **(e) Duration.**

24
25 (1) For a disabled veteran, the tax credit shall be available [[for a period of one
26 taxable year and may be renewed upon application for four additional taxable years, for a

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 maximum total of five taxable years]] FOR EACH TAXABLE YEAR THAT A DISABLED
2 VETERAN IS ELIGIBLE UNDER SUBSECTION (C).

3
4 (2) For a surviving spouse, the tax credit shall be available [[for a period of one
5 taxable year after the death of the disabled veteran and may be renewed upon application
6 for four additional taxable years, for a maximum total of five taxable years]] UNTIL THE
7 SURVIVING SPOUSE REMARRIES.

8
9 (h) **Termination of credit.** The tax credit shall terminate for the upcoming taxable year
10 if:

11
12 (1) the disabled veteran or the surviving spouse no longer occupies the dwelling as
13 a primary residence; OR

14
15 (2) [[the disabled veteran or the surviving spouse received the tax credit for five
16 years; or

17
18 (3)]] the surviving spouse remarries.

19
20 **4-2-318. Retired veterans.**

21
22 (d) **Calculation; duration.** The tax credit provided in this section shall be 15% of the
23 County property tax imposed on the dwelling after any mandatory property tax credits,
24 supplements and deferrals are applied to the County tax bill. The tax credit may be applied
25 to the County property tax on the dwelling for a total of [[five]] 50 years.

26
27 (g) **Termination of credit.** The tax credit shall terminate for the upcoming year if the
28 retired veteran no longer occupies the dwelling as their principal residence [[or upon
29 receiving the tax credit for five taxable years]].


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31 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect 45 days
32 from the date it becomes law.

READ AND PASSED this 20th day of June, 2023

By Order:


Laura Corby
Administrative Officer

PRESENTED to the County Executive for his approval this 21st day of June, 2023


Laura Corby
Administrative Officer

APPROVED AND ENACTED this 29th day of June, 2023



Steuart Pittman
County Executive

EFFECTIVE DATE: August 13, 2023

Bill No. 50-23

Page No. 4

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 50-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.

A handwritten signature in black ink, appearing to read "Laura Corby". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

Laura Corby
Administrative Officer