PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2026, Legislative Day No. 16

Bill No. 73-26

Introduced by Ms. Leadbetter

By the County Council, September 8, 2026

Introduced and first read on September 8, 2026
Public Hearing set for October 5, 2026
Bill Expires November 1, 2026

By Order: Kaley Schultze, Administrative Officer

A BILL ENTITLED

AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Tax – Tax Credits – Surviving Spouses of Disabled Veterans or Individuals who Died in the Line of Active Military Duty Who Do Not Qualify for Certain Other Tax Credits

FOR the purpose of providing for a tax credit for surviving spouses of disabled veterans or individuals who died in the line of active military duty who do not qualify for certain other tax credits in certain circumstances; and generally relating to finance, taxation, and budget.

BY renumbering: §§ 4-2-319 and 4-2-320, respectively, to be §§ 4-2-320 and 4-2-321, respectively
Anne Arundel County Code (2005, as amended)

BY adding: § 4-2-319
Anne Arundel County Code (2005, as amended)

SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland*, That §§ 4-2-319 and 4-2-320, respectively, of the Anne Arundel County Code (2005, as amended) are hereby renumbered to be §§ 4-2-320 and 4-2-321, respectively.

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

ARTICLE 4. FINANCE, TAXATION, AND BUDGET

EXPLANATION: CAPITALS indicate new matter added to existing law and taglines.
[[Brackets**]]** indicate matter deleted from existing law and taglines.
Captions and taglines in **bold** in this bill are catchwords and are not law.
Asterisks *** indicate existing Code provisions in a list or chart that remain unchanged.

TITLE 2. REAL PROPERTY TAXES

4-2-319. SURVIVING SPOUSES OF DISABLED VETERANS OR INDIVIDUALS WHO DIED IN THE LINE OF ACTIVE MILITARY DUTY WHO DO NOT QUALIFY FOR CERTAIN OTHER TAX CREDITS.

(A) **DEFINITIONS.** IN THIS SECTION THE WORDS "DISABLED VETERAN", "DWELLING HOUSE", "INDIVIDUAL WHO DIED IN THE LINE OF DUTY", AND "SURVIVING SPOUSE" HAVE THE MEANINGS STATED IN § 7-208 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 HOUSE OWNED BY THE SURVIVING SPOUSE IF THE ELIGIBILITY REQUIREMENTS SET FORTH IN SUBSECTION (C) ARE MET.

(C) **ELIGIBILITY.** THE SURVIVING SPOUSE IS ELIGIBLE FOR THE TAX CREDIT EACH TAXABLE YEAR THAT:

(1) THE SURVIVING SPOUSE IS INELIGIBLE FOR THE PROPERTY TAX EXEMPTION UNDER § 7-208 OF THE TAX – PROPERTY ARTICLE OF THE STATE CODE OR UNDER § 4-2-318;

(2) THE FEDERAL ADJUSTED GROSS INCOME FOR THE SURVIVING SPOUSE FOR THE IMMEDIATELY PRECEDING TAXABLE YEAR DOES NOT EXCEED $100,000;

(3) THE DWELLING HOUSE HAS AN ASSESSED VALUE OF $800,000 OR LESS;

(4) THE CREDIT IS NOT COMBINED WITH OPTIONAL PROPERTY TAX CREDITS PERMITTED UNDER TITLE 9 OF THE TAX – PROPERTY ARTICLE OF THE STATE CODE;

(5) THE DWELLING HOUSE IS THE SURVIVING SPOUSE'S PRINCIPAL RESIDENCE; AND

(6) THE SURVIVING SPOUSE MEETS THE APPLICATION REQUIREMENTS.

(D) **CALCULATION.** THE TAX CREDIT FOR A SURVIVING SPOUSE SHALL BE 100% OF THE COUNTY PROPERTY TAX IMPOSED ON UP TO $500,000 OF THE ASSESSED VALUE OF THE DWELLING HOUSE AFTER ANY MANDATORY PROPERTY TAX CREDITS, SUPPLEMENTS, AND DEFERRALS ARE APPLIED OT THE COUNTY TAX BILL.

(E) **TIME FOR FILING OF APPLICATION OR RENEWAL.** AN APPLICATION FOR, OR RENEWAL OF, THE TAX CREDIT SHALL BE FILED ON OR BEFORE APRIL 1 IMMEDIATELY BEFORE THE TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT. IF THE APPLICATION OR RENEWAL IS FILED AFTER APRIL 1, THE CREDIT SHALL BE DISALLOWED THAT YEAR BUT SHALL BE TREATED AS AN APPLICATION OR RENEWAL FOR A TAX CREDIT FOR THE FOLLOWING TAXABLE YEAR.

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

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