COUNTY ORDINANCE NO. 18-10

A BILL ENTITLED

AN ACT CONCERNING Property Tax Credits for Certain Veterans and their Spouses;

FOR THE PURPOSE of adopting the property tax credit authorized by Section 9-258 of the Tax-Property Article of the Annotated Code of Maryland for the dwellings of certain veterans and the surviving spouses of such individuals;

BY ADOPTING a new Section 5-10.6 of the Code of Public Local Laws of Queen Anne's County, entitled "Dwellings of certain veterans; tax credits".

SECTION I

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, MARYLAND that a new Section 5-10.6 of the Code of Public Local Laws be and is hereby ADOPTED to read as follows:

§5-10.6 Dwellings of certain veterans; tax credits.

A. Definitions. The term "eligible individual" shall mean an individual who is at least 65 years old and is a retired member of the uniformed services of the United States as defined in 10 U.S.C. §101, the military reserves, or the National Guard and shall include the surviving spouse, who has not remarried, of any such individual.

B. There is a tax credit from Queen Anne's County real property taxes imposed on the dwelling of an eligible individual.

C. The property tax credit allowed under this Section shall equal 20% of the County property tax imposed on the property and shall be granted to eligible individuals for a period of 5 years commencing on the July 1 following the approval of an application for the tax credit and shall terminate in the event the dwelling is no longer owned by an eligible individual.

D. The Queen Anne's County Department of Budget, Finance and Information Technology shall adopt regulations and procedures for the application and uniform processing of requests for tax credits hereunder.

SECTION II

BE IT FURTHER ENACTED that this Ordinance shall take effect on the forty-sixth (46th) day following its adoption.

INTRODUCED BY: Commissioner Moran

DATE: August 14, 2018

PUBLIC HEARING HELD: September 18, 2018 @ 6:35 amp

VOTE: 5 Yea   0 Nay

DATE OF ADOPTION: October 9, 2018

EFFECTIVE DATE: October 9, 2018