

AMENDMENT NO. 1 TO
COUNTY ORDINANCE NO. 18-10

AN AMENDMENT TO
A BILL ENTITLED

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

FOR THE PURPOSE of amending pending County Ordinance No.
18-10 regarding 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 AMENDING pending County Ordinance No. 18-10.

SECTION I

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S
COUNTY, MARYLAND that pending County Ordinance No. 18-10 be and
is hereby AMENDED 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 honorably discharged and either disabled or 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 principal residence owned in fee simple 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 who have resided on the property for a period of 24 months prior to the commencement date of the tax credit and shall continue 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 property tax credit shall cease or terminate upon the earlier of (i) the death of the eligible individual and any surviving eligible spouse, or (ii) the sale of the residence, or (iii) the date the property is no longer the principal residence of the eligible individual or a surviving spouse of a eligible individual who has not remarried.
- E. 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 which shall be implemented prior to the property tax billing for the fiscal year beginning July 1, 2019. There shall be an annual audit by the said Department of all properties granted a tax credit under this Section.

SECTION II

BE IT FURTHER ENACTED that this Amendment shall take effect immediately upon its adoption.

INTRODUCED BY: Commissioner J. Wilson

DATE: August 28, 2018

VOTE: 5 Yea 0 Nay

DATE OF ADOPTION: October 9, 2018