

COUNTY ORDINANCE NO. 23-04

A BILL ENTITLED

AN ACT CONCERNING the Property Tax Credit for Certain Retired Veterans and their Surviving Spouses;

FOR THE PURPOSE of revising the current provisions on property tax credits for retired or disabled veterans and their surviving spouses; eliminating the five year duration of the tax credit; providing that the results of the annual audit conducted in connection with such tax credits shall be provided to the County Commissioners; and generally revising and updating the provisions regarding tax credits for dwellings of certain veterans and their surviving spouses.

BY AMENDING Section 5-10.6 of the Code of Public Local Laws of Queen Anne's County, Maryland.

SECTION I

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, MARYLAND that Section 5-10.6 of the Code of Public Local Laws be and is hereby AMENDED as set forth on the attached.

SECTION II

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

INTRODUCED BY: Jim Moran

DATE: June 27, 2023

PUBLIC HEARING HELD: July 25, 2023 @ 5:50

VOTE: 4 Yea 0 Nay 1 Absent

DATE OF ADOPTION: August 8, 2023

Chapter 5. County Finance

Article II. General Provisions

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

[Added 10-9-2018 by Ord. No. 18-10]

- A. **Definitions.** The term "eligible individual" shall mean an individual who is at least 65 years old and is an honorably discharged and either disabled or retired member of the uniformed services of the United States 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 principal residence owned in fee simple of an eligible individual.
- C. The property tax credit allowed under this section 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 five years~~ commence 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, the results of which shall be provided to the County Commissioners of Queen Anne's County.