



**Committee:** GO  
**Committee Review:** At a future date  
**Staff:** Christine Wellons, Senior Legislative Attorney  
**Purpose:** To introduce agenda item – no vote expected

AGENDA ITEM #2A  
March 5, 2024  
**Introduction**

## SUBJECT

Bill 6-24; Property Tax Credit – Disabled Veterans

Lead Sponsor: Councilmember Fani-González

Co-Sponsor: Council President Friedson

## EXPECTED ATTENDEES

None

## COUNCIL DECISION POINTS & COMMITTEE RECOMMENDATION

- N/A

## DESCRIPTION/ISSUE

Bill 6-24 would:

- (1) establish a property tax credit for disabled veterans;
- (2) set the amounts of the property tax credit;
- (3) set eligibility criteria to qualify for the property tax credit;
- (4) require the continuation of the credit for the surviving spouse of the disabled veteran;  
and
- (5) generally amend the law regarding property tax credits.

## SUMMARY OF KEY DISCUSSION POINTS

- N/A

### **This report contains:**

Staff Report  
Bill 6-24

Pages 1 - 2  
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**MEMORANDUM**

February 29, 2024

TO: County Council

FROM: Christine Wellons, Senior Legislative Attorney

SUBJECT: Bill 6-24, Property Tax Credit – Disabled Veterans

PURPOSE: Introduction – no Council votes required

Bill 6-24, Property Tax Credit – Disabled Veterans sponsored by Lead Sponsor Council member Fani-González and Co-Sponsored by Council President Friedson, is scheduled for introduction on March 5, 2024. A public hearing will be scheduled at a later date. The bill will be considered by the Government Operations and Fiscal Policy (GO) Committee.

Bill 6-24 would:

- (1) establish a property tax credit for disabled veterans;
- (2) set the amounts of the property tax credit;
- (3) set eligibility criteria to qualify for the property tax credit;
- (4) require the continuation of the credit for the surviving spouse of the disabled veteran;  
and
- (5) generally amend the law regarding property tax credits.

**BACKGROUND**

The bill would provide a new property tax credit to severely disabled, honorably discharged veterans of limited income. This credit is authorized under Section 9-625 of the Tax-Property Article of the Maryland Code. This would be distinct from the current property tax credit under County Code Section 52-110, which is available to seniors over 65 and retired veterans. Section 52-110 is authorized by Section 9-258 of the Tax-Property Article of the Maryland Code.

**BILL SPECIFICS**

Under Bill 6-24, a property tax credit would be available to an honorably discharged veteran who is at least 50 percent disabled, as certified by the U.S. Department of Veterans Affairs, and whose federal adjusted gross income does not exceed \$100,000.

The property tax credit granted under the bill would equal:

- 50% of the County property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 75% but not more than 99%; or
- 25% of the County property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 50% but not more than 74%.

This packet contains:  
Bill 6-24

Circle #  
1

Bill No. 6-24  
Concerning: Property Tax Credit –  
Disabled Veterans  
Revised: 2/27/2024 Draft No. 4  
Introduced: March 5, 2024  
Expires: December 7, 2026  
Enacted: \_\_\_\_\_  
Executive: \_\_\_\_\_  
Effective: \_\_\_\_\_  
Sunset Date: None  
Ch. \_\_\_\_\_, Laws of Mont. Co. \_\_\_\_\_

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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Lead Sponsor: Councilmember Fani-González  
Co-Sponsor: Council President Friedson

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**AN ACT** to:

- (1) establish a property tax credit for disabled veterans;
- (2) set the amounts of the property tax credit;
- (3) set eligibility criteria to qualify for the property tax credit;
- (4) require the continuation of the credit for the surviving spouse of the disabled veteran;  
and
- (5) generally amend the law regarding property tax credits.

By adding  
Montgomery County Code  
Chapter 52, Taxation  
Section 52-113

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
<b>[Single boldface brackets]</b>	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
<b>[[Double boldface brackets]]</b>	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

1           **Sec. 1. Section 52-113 is added as follows:**

2    **52-113. Property tax credit — disabled veterans.**

3           (a)   Definitions. In this Section, the following words have the meanings  
 4               indicated:

5               Annual income means the federal adjusted gross income of a tax filer  
 6               for the immediately preceding taxable year.

7               Department means the Department of Finance.

8               Director means the Director of the Department or the Director’s  
 9               designee.

10              Disabled veteran means an individual who:

11              (1)   is honorably discharged or released under honorable  
 12                 circumstances from active military, naval, or air service as defined  
 13                 in 38 U.S.C. § 101, as amended; and

14              (2)   has been declared by the U.S. Department of Veterans Affairs, or  
 15                 its successor, to have a permanent service-connected disability of  
 16                 at least 50% that results from blindness or any other disabling  
 17                 cause that:

18                 (A)   is reasonably certain to continue for the life of the veteran;  
 19                 and

20                 (B)   was not caused or incurred by misconduct of the veteran.

21              Dwelling house real property that is:

22              (1)   the legal residence of a disabled veteran; and

23              (2)   occupied by not more than two families.

24              Dwelling house includes the lot or curtilage and structures necessary to  
 25              use the real property as a residence.

26              Surviving spouse means an individual who:

27           (1) is a legal widow or widower of the the disabled veteran who  
 28           applied for the credit;

29           (2) has not remarried; and

30           (3) has a legal interest in the dwelling house.

31           If the disabled veteran was unmarried at the time of death, or if the  
 32           individual married to the veteran died simultaneously with or  
 33           predeceased the veteran, then surviving spouse includes a person with a  
 34           legal interest in the dwelling house who is:

35           (1) a minor child of the veteran, a trust for the benefit of the minor  
 36           child, or a legal guardian of the minor child; or

37           (2) if the veteran does not have a minor child, any other legal  
 38           dependent of the veteran.

39           (b) Credit. As authorized by § 9-265 of the Tax-Property Article of the  
 40           Maryland Code, as amended, a disabled veteran, or surviving spouse of  
 41           the disabled veteran, may receive a credit against the County property  
 42           tax imposed on a dwelling house under this Section.

43           (c) Eligibility. A disabled veteran is eligible to receive a property tax credit  
 44           under this Section if:

45           (1) the dwelling house is owned by the disabled veteran;

46           (2) the federal adjusted gross income of the disabled veteran for the  
 47           immediately preceding taxable year does not exceed \$100,000;  
 48           and

49           (3) the application requirements of subsection (d) are met.

50           (d) Application.

51           (1) A property owner must submit an application to the Director on  
 52           or before April 1 before the tax year that the individual seeks to  
 53           receive the credit.

- 54           (2) An application must:
- 55                 (A) be on the form that the Director requires;
- 56                 (B) include a copy of the disabled veteran's discharge
- 57                         certificate from active military, naval, or air service; and
- 58                 (C) on the form provided by the Director, include a certification
- 59                         of the disabled veteran's disability from the U.S.
- 60                         Department of Veterans Affairs or its successor.
- 61           (3) The disabled veteran's certificate of disability must not be
- 62                         inspected by individuals other than:
- 63                         (A) the disabled veteran; and
- 64                         (B) appropriate employees of the County as needed to process
- 65                                 the application.
- 66           (4) If a person requests to inspect the veteran's certificate of disability,
- 67                         or any other information related to the eligibility of a disabled
- 68                         veteran or a surviving spouse, the County immediately must notify
- 69                         the disabled veteran or the surviving spouse of the request.
- 70           (e) Amount and duration of credit.
- 71                 (1) The property tax credit granted under this section must equal:
- 72                         (A) 50% of the County property tax imposed on the dwelling
- 73                                 house if the disabled veteran's service-connected disability
- 74                                 rating is at least 75% but not more than 99%; or
- 75                         (B) 25% of the County property tax imposed on the dwelling
- 76                                 house if the disabled veteran's service-connected disability
- 77                                 rating is at least 50% but not more than 74%.
- 78                 (2) The credit must be granted each year the individual remains
- 79                         eligible for the credit.

80           (3) If a disabled veteran to whom the County granted the credit dies,  
81           the County must grant the same credit amount to the surviving  
82           spouse of the veteran.

83           (f) Regulations. The County Executive may issue regulations under  
84           Method (2) to administer this tax credit.