

Bill No. 6-24  
Concerning: Property Tax Credit –  
Disabled Veterans  
Revised: 7/23/2024 Draft No. 6  
Introduced: March 5, 2024  
Enacted: July 30, 2024  
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-Sponsors: Council President Friedson and Councilmembers Balcombe, Luedtke, Albornoz,  
Katz, and Sayles

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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>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<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. [[§]] Section 101, as amended; and

14              (2)   either:

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

19                [[ (A) ] ] (i)   is reasonably certain to continue for the life of the  
 20                veteran; and

21                [[ (B) ] ] (ii)   was not caused or incurred by misconduct of the  
 22                veteran; or

23                (B)   has been declared by the U.S. Department of Veterans  
 24                Affairs to have a nonpermanent service-connected disability  
 25                of 100 percent that results from blindness or any other  
 26                disabling cause that was not caused or incurred by  
 27                misconduct of the veteran.

28 Dwelling house real property that is:

- 29 (1) the legal residence of a disabled veteran; and
- 30 (2) occupied by not more than two families.

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

33 Surviving spouse means an individual who:

- 34 (1) [[is a legal widow or widower of the the disabled veteran who  
 35 applied for the credit]] was married to an eligible disabled veteran  
 36 at the time of the disabled veteran's death;
- 37 (2) has not remarried; and
- 38 (3) has a legal interest in the dwelling house.

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

- 43 (1) a minor child of the veteran, a trust for the benefit of the minor  
 44 child, or a legal guardian of the minor child; or
- 45 (2) if the veteran does not have a minor child, any other legal  
 46 dependent of the veteran.

47 (b) Credit. As authorized by [[§] Section 9-265 of the Tax-Property Article  
 48 of the Maryland Code, as amended, a disabled veteran, or surviving  
 49 spouse of the disabled veteran, may receive under this Section a credit  
 50 against the County property tax imposed on a dwelling house [[under this  
 51 Section]].

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

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

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

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

59       (d)   Application.

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

63           (2)   An application must:

64                   (A)   be on the form that the Director requires;

65                   (B)   include a copy of the disabled veteran's discharge  
 66                   certificate from active military, naval, or air service; and

67                   (C)   on the form provided by the Director, include a certification  
 68                   of the disabled veteran's disability from the U.S.  
 69                   Department of Veterans Affairs or its successor.

70           (3)   The disabled veteran's certificate of disability must not be  
 71           inspected by individuals other than:

72                   (A)   the disabled veteran; and

73                   (B)   appropriate employees of the County as needed to process  
 74                   the application.

75           (4)   If a person requests to inspect the veteran's certificate of disability,  
 76           or any other information related to the eligibility of a disabled  
 77           veteran or a surviving spouse, the County immediately must notify  
 78           the disabled veteran or the surviving spouse of the request.

79       (e)   Amount and duration of credit.

80           (1)   The property tax credit granted under this section must equal:

81                   (A) 50[[%]] percent of the County property tax imposed on the  
 82                   dwelling house if the disabled veteran’s service-connected  
 83                   disability rating is at least 75[[% but not more than 99%]]  
 84                   percent and the disabled veteran does not qualify for a  
 85                   property tax exemption under Section 7-208 of the Tax-  
 86                   Property Article of the Maryland Code, as amended; or


87                   (B) 25 [[%]] percent of the County property tax imposed on the  
 88                   dwelling house if the disabled veteran’s service-connected  
 89                   disability rating is at least 50[[%]] percent but not more than  
 90                   74[[%]] percent.

91                   (2) The credit must be granted each year the individual remains  
 92                   eligible for the credit.

93                   (3) If a disabled veteran to whom the County granted the credit dies,  
 94                   the County must grant the same credit amount to the surviving  
 95                   spouse of the veteran.

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

*Approved:*



July 30, 2024

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Andrew Friedson, President, County Council

Date

*Approved:*

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Marc Elrich, County Executive

Date

*This is a correct copy of Council action.*

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Sara R. Tenenbaum, Clerk of the Council

Date