

ORDINANCE NO. ORD-2018-13

**AN ORDINANCE RESTATING, WITH AMENDMENT, THE
"WASHINGTON COUNTY, MARYLAND
DISABLED VETERANS' REAL PROPERTY TAX CREDIT ORDINANCE"**

Recitals

By virtue of the authority contained in Maryland Code Annotated, Tax-Property Article, § 9-323(g), State law authorizes the Board of County Commissioners of Washington County, Maryland (the *Board*) to grant a tax credit against Washington County real property tax imposed on certain real property owned by a disabled veteran, provided that the disabled veteran meets specific eligibility requirements.

On May 24, 2016, the Board adopted the "Washington County, Maryland Disabled Veterans' Real Property Tax Credit Ordinance" (the *Ordinance*) effective June 1, 2016.

The Ordinance provides a real property tax credit for a disabled veteran with "a permanent service-connected disability of at least 50%," as allowed by Tax-Property Article, § 9-323(g).

Chapters 318 and 319 of the Acts of 2018 of the General Assembly amend Tax-Property Article, § 9-323(g) and expands the eligibility for the real property tax credit to any disabled veteran with any amount of disability.

Pursuant to the cited authority, the Board of County Commissioners of Washington County, Maryland, desires to amend the Ordinance and expand the eligibility for the real property tax credit to any disabled veteran with any amount of disability.


NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Washington County, Maryland, that the Ordinance entitled the "Washington County, Maryland Disabled Veterans' Real Property Tax Credit Ordinance" be and hereby is amended and restated as attached.

ADOPTED the 22nd day of May, 2018.

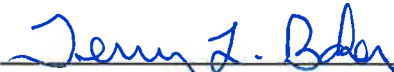
EFFECTIVE the 1st day of June, 2018, and applicable to all taxable years beginning after June 30, 2018.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

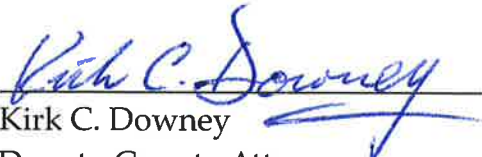


Vicki C. Lumm, Clerk

BY: 

Terry L. Baker, President

Approved as to form and
legal sufficiency:



Kirk C. Downey
Deputy County Attorney

Mail to:
County Attorney's Office
100 W. Washington St., Rm. 202
Hagerstown, MD 21740

WASHINGTON COUNTY, MARYLAND
DISABLED VETERANS' REAL PROPERTY TAX CREDIT ORDINANCE

Section 1. Tax Credit.

The Treasurer shall allow a Tax Credit against the County real property tax imposed on a Dwelling House owned by a Disabled Veteran if the Disabled Veteran qualifies for the Tax Credit under this Ordinance.

Section 2. Definitions.

In this ordinance, the following words have the meanings indicated:

(a)(1) *Disabled Veteran* means an individual who:

- (i) Is honorably discharged or released under honorable circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and
- (ii) Has been declared by the Veterans' Administration to have a permanent service-connected disability that results from blindness or other disabling cause that:
 - A. Is reasonably certain to continue for the life of the veteran; and
 - B. Was not caused or incurred by misconduct of the veteran.

(2) *Disabled Veteran* includes an individual who qualifies posthumously for a service-connected disability.

(b)(1) *Dwelling House* means real property that is:

- (i) The legal residence of a Disabled Veteran or a Surviving Spouse; and
- (ii) Occupied by not more than two families; and
- (iii) Includes the lot or curtilage and structures necessary to use the real property as a residence.

(2) In the event of dispute, the State Department of Assessments and Taxation shall determine the property that is "the lot or curtilage and structures necessary to use the real property as a residence."

(c) *Surviving Spouse* means an individual who has not remarried and who is the surviving spouse of a Disabled Veteran.

(d) *County* means Washington County, Maryland.

(e) *Ordinance* means this ordinance, the Washington County, Maryland Disabled Veterans' Real Property Tax Credit Ordinance, as amended from time to time.

(f) *Tax Credit* means the tax credit granted under this ordinance to a qualifying Disabled Veteran against the County real property tax imposed on a Dwelling House.

(g) *Treasurer* means the County Treasurer or the Treasurer's designee.

Section 3. Tax Credit.

(a) A Tax Credit shall be granted against the County real property tax on a Dwelling House owned by a Disabled Veteran or the Disabled Veteran's Surviving Spouse if:

(1) The Dwelling House is owned by:

a. A Disabled Veteran; or

b. A Surviving Spouse of a Disabled Veteran, if:

i. The Dwelling House was owned by the Disabled Veteran at the time of the Disabled Veteran's death; and

ii. The Surviving Spouse meets the requirements of this Ordinance; and

(2) The application requirements of this Ordinance are met.

(b) The Tax Credit granted under this Ordinance shall equal a percentage of the amount of County real property tax imposed on the Dwelling House that is equal to the percentage of the Disabled Veteran's service-connected disability rating.

(c) After a Disabled Veteran dies, the Surviving Spouse of the Disabled Veteran may receive a Tax Credit for the Dwelling House that was formerly owned by the Disabled Veteran if:

(1) The Dwelling House received a Tax Credit under this Ordinance; and

(2) The Surviving Spouse owns and resides in the Dwelling House.

(d) The Tax Credit shall be extinguished by operation of law upon conveyance of the Dwelling House to anyone other than the Disabled Veteran or the Disabled Veteran's Surviving Spouse. Should the Disabled Veteran purchase a new Dwelling House, the Disabled Veteran must apply anew for the Tax Credit.

(e) When a Dwelling House is no longer occupied by a Disabled Veteran or Surviving Spouse due to death, the personal representative, heirs, or trustee of the

Disabled Veteran or Surviving Spouse must notify that Treasurer that the Dwelling House is no longer eligible for this Tax Credit.

(f) Under no circumstance will this Ordinance be construed to permit the bundling of this Tax Credit with any other tax credit granted under any other local ordinance, rule, regulation, or code, such that a tax refund would be due to a Disabled Veteran or a Surviving Spouse.

Section 4. Application.

(a) A Disabled Veteran or a Surviving Spouse of a Disabled Veteran shall apply for this Tax Credit by providing to the Treasurer on or before June 1:

- (1) A copy of the Disabled Veteran's discharge certificate from active military, naval, or air service; and
- (2) On the form provided by the Treasurer, a certification of the Disabled Veteran's disability from the Veteran's Administration.

(b) The Disabled Veteran's certificate of disability may not be inspected by individuals other than:

- (1) The Disabled Veteran; or
- (2) Appropriate employees of the County.

(c) The application and certification must be verified and approved by the County office of the Maryland Department of Veterans Affairs and delivered to the Treasurer by June 1. If an application for this Tax Credit is received by the Treasurer on or before June 1, the Tax Credit will apply to the Dwelling House for the taxable year commencing July 1.

(d) To continue to qualify for the Tax Credit, a Disabled Veteran or Surviving Spouse must reapply for the Tax Credit every three (3) years.

Section 5. Fraud; Repayment.

Any Tax Credit obtained through a false or fraudulent application or certificate of disability, or upon any other false or fraudulent information, is void from the time when it was first applied to the Dwelling House. All County all tax amounts credited for any and all years that Tax Credits were provided shall immediately become due and owing, along with all accrued interest and penalties that would apply to those amounts as overdue taxes, as calculated from the date when such taxes were first due and payable. The taxes are a lien upon the real estate and collectable in the customary

manner for real property taxes. A person found to have engaged in any conduct described in this section is liable for all court costs and expenses of the County in any civil action brought by the County against the person or the real property. The County may collect any repayable Tax Credit and otherwise enforce this ordinance by any appropriate legal action.

Section 6. Regulations.

The Board may adopt regulations to administer this Ordinance.