

ORDINANCE NO. ORD-2016-____

AN ORDINANCE ADOPTING 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, 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.

Pursuant to the cited authority, the Board of County Commissioners of Washington County, Maryland, desires to adopt this Ordinance to be known as the "Washington County, Maryland Disabled Veterans' Real Property Tax Credits Ordinance" for the purpose of acknowledging the contributions of disabled veterans to their county, state, and nation.

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 Credits Ordinance" be and hereby is adopted.

ADOPTED the 24th day of May, 2016.

EFFECTIVE the 1st day of June, 2016.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

Vicki C. Lumm, Clerk

BY: _____
Terry L. Baker, President

40 Approved as to form and
41 legal sufficiency:

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45 _____
46 Kirk C. Downey
47 Deputy County Attorney

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

DRAFT

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 of at least 50% 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 of at least 50%.

(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.

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

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

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

97 **Section 3. Tax Credit.**

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

101 (1) The Dwelling House is owned by:

102 a. A Disabled Veteran; or

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

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

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

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

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

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

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

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

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

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

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

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

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135 **Section 4. Application.**

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

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

143
144 (b) The Disabled Veteran's certificate of disability may not be inspected by
145 individuals other than:

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

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

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

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158 **Section 5. Fraud; Repayment.**

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

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

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173 **Section 6. Regulations.**

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175 The Board may adopt regulations to administer this Ordinance.

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