

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2021 Legislative Session**

Bill No. CB-10-2021

Chapter No. \_\_\_\_\_

Proposed and Presented by Council Members Anderson-Walker and Hawkins

Introduced by \_\_\_\_\_

Co-Sponsors \_\_\_\_\_

Date of Introduction \_\_\_\_\_

**BILL**

1 AN ACT concerning

2 Property Tax Credit for Disabled Veterans

3 For the purpose of establishing a property tax credit for disabled veterans

4 BY adding:

5 SUBTITLE 10. FINANCE AND TAXATION.

6 Section 10-235.28,

7 The Prince George's County Code

8 (2019 Edition; 2020 Supplement).

9 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
 10 Maryland, that Section 10-235.28 of the Prince George's County Code be and the same is hereby  
 11 added:

12 **SUBTITLE 10. FINANCE AND TAXATION.**

13 **DIVISION 8. TAX ASSESSMENT, LEVY AND COLLECTION.**

14 **SUBDIVISION 50. PROPERTY TAX CREDIT FOR DISABLED VETERANS.**

15 **Sec. 10-235.28. Property tax credit for disabled veterans.**

16 (a) In accordance with the provisions of Section 9-265 of the Tax-Property Article of the  
 17 Annotated Code of Maryland, a property tax credit against the County Property Tax may be  
 18 imposed on the dwelling house of an eligible individual. For purposes of this legislation, the  
 19 terms “disabled veteran” and “dwelling house” have the meaning stated in Section 9-265 of the  
 20 Tax-Property Article of the Annotated Code of Maryland.

21 (b) Definitions.

1           (1) “Surviving Spouse” shall mean an individual legally married to a disabled veteran  
 2 at the time of the disabled veteran’s death.

3           (c) Eligibility. An individual is eligible to receive a property tax credit if:

4           (1) they are a disabled veteran that provides a copy of the disabled veteran's discharge  
 5 certificate from active military, naval, or air service and on the form provided by the County, a  
 6 certification of the disabled veteran's disability from the Veterans Administration.; or

7           (2) they are a surviving spouse of a disabled veteran as defined in subsection (b) of  
 8 this Section; and

9           (3) the disabled veteran or the disabled veteran’s surviving spouse own the  
 10 dwelling; and

11           (4) the federal adjusted gross income for the disabled veteran or surviving spouse for  
 12 the immediately preceding taxable year does not exceed \$100,000; and

13           (5) for a surviving spouse, the disabled veteran must have qualified for and received a  
 14 tax credit at the time of death; and

15           (6) Application requirements for requesting the property tax credit by the disabled  
 16 veteran or the surviving spouse of the disabled veteran are met.

17           (d) Amount and duration of credit. The credit allowed under this Section shall equal:

18           (1) 50% of the county or municipal corporation property tax imposed on the dwelling  
 19 house if the disabled veteran's service-connected disability rating is at least 75% but not more  
 20 than 99%; or

21           (2) 25% of the county or municipal corporation property tax imposed on the dwelling  
 22 house if the disabled veteran's service-connected disability rating is at least 50% but not more  
 23 than 74%.

24           (e) A real property tax credit shall not be granted under this Section if the real property has  
 25 otherwise been granted a tax credit or exemption under the Tax-Property Article, Annotated  
 26 Code of Maryland or the County Code for the taxable year.

27           (f) Application for the tax credit established herein shall be made under oath on an  
 28 application provided by the Director of Finance. The application shall provide a legal  
 29 description of the property and such other information or documentation as the Director may  
 30 require to determine whether the applicant can qualify for the tax credit.

31           (g) The Director of Finance shall provide an annual report to the County Council on the  
 32 property tax credit for elderly individuals and veterans on or before December 31<sup>st</sup> of each year

1 for the previous fiscal year, to include:

- 2 (1) the number of applications received;
- 3 (2) the number of applications denied;
- 4 (3) the number of tax credits approved; and
- 5 (4) the location by Councilmanic district of the number of applications
- 6 received, denied and the amount of tax credit approved.

7 \* \* \* \* \*

8 SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby  
 9 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,  
 10 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of  
 11 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining  
 12 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this  
 13 Act, since the same would have been enacted without the incorporation in this Act of any such  
 14 invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection,  
 15 or section.

16 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)  
 17 calendar days after it becomes law.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2021.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Calvin S. Hawkins, II  
Chair

ATTEST:

\_\_\_\_\_  
Donna J. Brown  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_ BY: \_\_\_\_\_  
Angela D. Alsobrooks  
County Executive

KEY:  
Underscoring indicates language added to existing law.  
[Brackets] indicate language deleted from existing law.  
Asterisks \*\*\* indicate intervening existing Code provisions that remain unchanged.