

**AN ORDINANCE PERTAINING TO QUALIFIED DISABLED VETERAN PROPERTY
TAX REFUND WITH RETROACTIVE APPLICATION**

WHEREAS, Section 7-208(g)(1) of the *Tax-Property Article* of the Maryland Annotated Code allows counties to adopt an ordinance to refund to a qualified disabled veteran or a surviving spouse for any county property tax paid;

WHEREAS, the Board of County Commissioners of Calvert County, Maryland (the "Board of County Commissioners") has met and directed staff to bring forward for consideration an ordinance that will refund County property tax to the date of the Veteran's Administration's determination of disability for a qualified disabled veteran, or the date of the veterans death for a qualifying application from a surviving spouses of a qualified disabled veteran, as allowed by that State law;

WHEREAS, the Board of County Commissioners has been advised by the Department of Finance and Budget that provision of this exemption is a continuation of past practices;

WHEREAS, a public hearing regarding this ordinance was duly advertised in at least one newspaper of general circulation for two consecutive weeks before the public hearing, as required by Section 9-105 of the *Local Government Article* of the Maryland Annotated Code and held on July 24, 2018, at which time the Board of County Commissioners received public comment; and

WHEREAS, upon due consideration of the comments of the public and staff, and in furtherance of the public health, safety and welfare, the Board of County Commissioners finds that it is in the best interest of the public health, safety and welfare of the citizens of Calvert County, Maryland, to adopt the amendments to Chapter 136 as set forth herein.

NOW, THEREFORE, BE IT ORDAINED, that the Board of County Commissioners hereby approves, adopts, and enacts this ordinance and the following amendments to Chapter 136 of the Code by appending the following provisions to said Chapter to provide a qualified tax payer property tax refund as follows:

Article XII Disable Veterans and Surviving Spouse Property Tax Refund

136-53. Establishment. Subject to the qualifications, requirements, and limitations set forth at Section 7-208 of the *Tax-Property Article* of the Maryland Annotated Code, Calvert County grants a real property tax refund upon the County portion of the real property tax paid upon the principal residence of a qualifying disabled veteran through the date that the Veterans Administration makes the determination of their disability, which refund may be granted retroactively.

136-54. Eligibility. To qualify of the refund provided by this Article:

- A. The applicant shall meet the qualifications, and be subject to the requirements and limitations set forth at Section 7-208 of the *Tax-Property Article* of the Maryland Annotated Code, as amended from time to time;
- B. The property that is the subject of the refund application shall be the primary residence of the applicant; and
- C. The applicant shall provide the County Treasurer the Application for Exemption for Disabled Veterans document, or the Application for Exemption Surviving Spouses of Disabled Veterans document, whichever is applicable, approved by both the State Department of Taxation and the Veterans Administration.

BE IT FURTHER ORDAINED by the Board of County Commissioners that Chapter 136 of the Code, as amended hereby, shall remain in full force and effect.

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BE IT FURTHER ORDAINED by the Board of County Commissioners that, in the event any portion of this Ordinance is found to be unconstitutional, illegal, null or void, it is the intent of the Board of County Commissioners to sever only the invalid portion or provision, and that the remainder of the Ordinance shall be enforceable and valid.

BE IT FURTHER ORDAINED, by the Board of County Commissioners that the foregoing recitals are adopted as if fully rewritten herein.

BE IT FURTHER ORDAINED, by the Board of County Commissioners that this Ordinance shall be effective upon recordation and publication of a fair summary.

DONE, this 24th day of July, 2018, by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: 5

Nay: 0

Absent/Abstain: 0

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
OF CALVERT COUNTY, MARYLAND**

Maureen Frederick
Maureen Frederick, Clerk

Evan K. Slaughenhaupt
Evan K. Slaughenhaupt Jr., President

Tom Hejl
Tom Hejl, Vice-President

Approved for form and legal sufficiency
by:

Mike Hart
Mike Hart

John B. Norris
John B. Norris, County Attorney

Pat Nutter
Pat Nutter

Filed for Record July 25, 2018
3:50 o'clock P M. Same day
Recorded in Liber KPS No. 55
folio 17 COUNTY COMMISSIONERS
ORDINANCES AND RESOLUTION.

Garry P. Smith