

Harford County, Maryland

SENIOR CITIZENS AND VETERANS TAX CREDIT

RULES AND REGULATIONS

Adopted January 13, 2023
220 S. Main Street, Bel Air, MD 21014
First Floor Conference Room
Robert F. Sandlass, Jr.
Treasurer

The following Rules and Regulation apply to the Senior Citizens and Veterans Tax Credit Program enacted by Harford County, Maryland (hereinafter “County”) and codified as Section 123-46.5, Article II of Chapter 123 of the Harford County Code. Terms used in these Rules and Regulations shall have the meaning adopted in Harford County Code §123-46.5, unless otherwise provided herein.

I. Applicability

An owner of a property may receive a tax credit if that individual:

1. is at least 65 years old and has lived in the same dwelling (as that term is defined in §9-105 of the Tax Property Article of the Annotated Code of Maryland) for at least the preceding 35 years; or
2. is at least 65 years old and is a retired member of the uniformed services of the United States (as defined in 10 U.S.C. §101), the military reserves or the National Guard; or
3. is at least 65 years old and is the surviving spouse, who has not remarried, of a retired member of the uniformed services of the United States as described in item 2 above. or
4. is an active duty, retired, or honorably discharged member of the uniformed services of the United States (as defined in 10 U.S.C. §101) with a disability that is service connected (as defined in 38 U.S.C. §101 (16)) and has been declared by the Veterans Administration to have a permanent service connected disability of at least 50%, or
5. is a surviving spouse, who has not remarried, of a disabled member of the uniformed services of the United States as described in item 4 above to include spouses of uniform service members who has been killed in action.

II. Application Process

1. An application for the Senior Citizens and Veterans Tax Credit (“Credit”) shall be submitted between January 15 and April 1 for the following fiscal year which will commence on July 1, beginning in 2018. The applicant must achieve eligibility (e.g. must reach the age of 65 and have lived in his/her house for 35 years or retired from uniformed service, be an eligible spouse of a retired uniformed service member, or be an eligible service member with a service connected disability that has been declared by the Veterans Administration to have a permanent service connected disability of at least 50% by June 30 of the year in which the application is submitted).
2. Applications shall only be accepted for review if submitted on the County designated forms.
3. An eligible individual may receive the Credit for no more than twenty years in total.
4. A separate application or renewal must be submitted by April 1 for each year for which the Credit is sought.
5. The burden to prove eligibility is on the property owner/applicant. Applicants must submit documentation of eligibility with their applications which may include but is not limited to:
 - a. Valid driver’s license or other valid State of Maryland identification
 - b. Deed(s)
 - c. DD214 military form, DD Form 2/Next Generation USID card, WD Form 53-55, DD Form 256, NGB Form 22 or NGB Form 22-a

- d. Death Certificate
- e. Marriage Certificate
- f. Official rating letter from the Department of Veteran Affairs

III. Credit Calculation

- 1. The Credit, if approved by the Treasurer, shall be 20% of the County and Highway portions of taxes after all other County tax credits have been applied.
- 2. In order to qualify for a Credit, the assessed value of the dwelling (i.e. house and the lot or curtilage on which the house is erected) for which the application has been submitted must be no more than \$600,000.00 at the time of initial application.
- 3. Only one 20% Credit shall be allowed for a property even if the owner/applicant qualifies under Section I.1 and/or Section I.2, and/or Section I.3, and/or Section I.4, and/or Section I.5, or if more than one owner qualifies for the Credit.
- 4. In no instance shall the Credit be larger than the County and Highway taxes.

IV. Termination or Revocation

- 1. A Credit shall terminate immediately upon the death of an eligible owner unless an heir or surviving spouse is independently eligible for the Credit. If an heir or surviving spouse would also qualify for a Credit, the heir or surviving spouse shall apply within the same fiscal year.
- 2. A Credit shall terminate immediately upon transfer of ownership or occupancy of the property from an eligible owner to another person. If the transferee is individually eligible for the Credit, the transferee shall apply within the same fiscal year. If the transferee is not eligible for the Credit, taxes for the full year, not including the Credit, shall be calculated, and prorated for the remainder of the tax year. Any deficiency shall be paid to the County.
- 3. If it is determined that information submitted to the County in support of an application for a Credit was fraudulent or incorrect, the Credit shall be revoked, and any Credit approved by the Treasurer and taken by the owner/applicant shall be repaid to the County.
- 4. The determination of the Treasurer as to eligibility or ineligibility for the Credit shall be final.
- 5. If an eligible individual dies during the tax year but his/her living spouse is eligible for the credit, the current year credit will remain in effect for the deceased spouse. A copy of the death certificate is required.