

COUNTY ORDINANCE NO. 03-12

A BILL ENTITLED

AN ACT CONCERNING Authorization of Property Tax Refunds for Disabled Veterans.

FOR THE PURPOSE of authorizing a refund of up to three years property taxes for qualified disabled veterans or their surviving spouse pursuant to the Tax-Property Article of the Annotated Code of Maryland, §7-208, by enacting a new Section 5-206 to the Code of Public Local Laws of Queen Anne's County, (1996 Ed.);

SECTION I

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, MARYLAND that a new Section 5-206 be added to the Code of Public Local Laws of Queen Anne's County (1996 Ed.) to read as follows:

5-206. Property tax refunds.

(a) Definitions.

All terms used in this Section shall have the meanings given in Section 7-208 of the Tax-Property Article of the Annotated Code of Maryland.

(b) Refunds.

(1) In the taxable years in which an exemption under Section 7-208 of the Tax Property Article of the Annotated Code of Maryland was authorized but not granted a refund of county property tax and municipal corporation property tax is authorized:

(i) to a disabled veteran or a surviving spouse for county property tax paid;

(ii) to a disabled veteran for any municipal corporation property tax paid.

(2) No refund shall be authorized for any taxes paid more than three years prior to the date of refund.

SECTION II

BE IT FURTHER ENACTED that this Act will take effect on the forty-sixth day following its passage.

INTRODUCED BY: Commissioner Niodomanski

DATED: April 29, 2003

PUBLIC HEARING HELD: May 6, 2003 @ 8:15 p.m.

VOTE: 5 Yea 0 Nay

DATE: May 6, 2003