

Article - Tax - Property

9-218.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (I) "DWELLING" MEANS REAL PROPERTY THAT IS:

AND

1. THE LEGAL RESIDENCE OF A SURVIVING SPOUSE;

2. OCCUPIED BY NOT MORE THAN 2 FAMILIES.

(II) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(3) "SURVIVING SPOUSE" MEANS THE SURVIVING SPOUSE OF A VETERAN WHO HAS NOT REMARRIED SINCE THE DEATH OF THE VETERAN.

(4) "VETERAN" MEANS A VETERAN WHO DIED WHILE IN THE ACTIVE MILITARY, NAVAL, OR AIR SERVICE OF THE UNITED STATES AS A RESULT OF AN INJURY OR DISEASE THAT IS DEEMED UNDER 38 U.S.C. § 105 TO HAVE BEEN INCURRED IN LINE OF DUTY.

(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY A SURVIVING SPOUSE OF A VETERAN IF:

(1) THE DWELLING WAS OWNED BY THE VETERAN AT THE VETERAN'S DEATH;

(2) THE DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN 2 YEARS OF THE VETERAN'S DEATH, IF THE VETERAN OR THE SURVIVING SPOUSE WAS DOMICILED IN THE STATE AS OF THE DATE OF THE VETERAN'S DEATH; OR

(3) THE DWELLING WAS ACQUIRED AFTER THE SURVIVING SPOUSE QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER ITEM (1) OR (2) OF THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

(C) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW:

(1) THAT THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SECTION SHALL EQUAL THE AMOUNT OF AN EXEMPTION UNDER § 7-208 OF THIS ARTICLE FOR SURVIVING SPOUSES OF DISABLED VETERANS;