

AN ORDINANCE REPEALING, AMENDING
AND REINACTING THE PROVISION OF
THE CARROLL COUNTY CODE SECTIONS
116-27 THROUGH 116-34
TAX EXEMPTIONS FOR QUALIFIED PERSONS

§ 116-27. - Generally.

The commissioner of revenue shall, upon application made, within the limits as hereinafter provided and upon the terms and conditions hereinafter set out, order exemption of tax on real property owned by and occupied as the sole dwelling house of i) a person or persons not less than sixty-five (65) years of age, (elderly exemption) or ii) a person or persons less than sixty-five (65) years of age determined to be permanently and totally disabled as defined in this division,(disabled exemption) or, iii) certain disabled veterans and their surviving spouses (disabled veteran exemption). The commissioner shall adopt and promulgate such rules and regulations, not inconsistent with the provisions of this article, as deemed necessary for the effective administration of this article. The commissioner shall make such inquiries of persons seeking an exemption under this article as may be reasonably necessary in determining the qualifications therefore. Such inquiries shall be answered under oath. The commissioner may also require the production of certified tax returns to establish the income or financial worth of an applicant for tax relief under this article. The commissioner shall indicate in the land books of the county the amount of tax exempted pursuant to the provisions of this article.

§ 116-28. - Financial eligibility- Elderly or Disabled

To be eligible for the elderly or disabled exemption as provided for in this division, the total combined income, during the immediately preceding calendar year, from all sources, of the owner and relatives of the owner living in the dwelling house on such property shall not exceed twenty six thousand dollars (\$26,000.00); provided that, the first six thousand dollars (\$6,000.00) of income of each relative, other than the spouse of the owner, who is living in the dwelling shall not be included in such total, and provided further the net combined financial worth of such persons, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, excluding the value of the dwelling house and the land, not exceeding one (1) acre, upon which it is situated, shall not exceed eighty thousand dollars (\$80,000.00). A dwelling jointly held by a husband and wife may qualify for elderly or disabled exemption if either spouse is over sixty-five (65) years of age or is disabled.

§ 116-29. - Disability Eligibility.

- 1) For the purposes of determining eligibility under this article for the disabled exemption, a person shall be determined to be permanently and totally disabled, if

he has a certificate from the social security administration, or if such person is not eligible for social security, a sworn affidavit from two (2) medical doctors licensed to practice medicine in the state, to the effect that such person is permanently and totally disabled, and if he is found by the commissioner to be unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment or deformity, which can be expected to result in death or can be expected to last for the duration of such person's life. The commissioner shall make such inquiries of an applicant for exemption under this section as may be reasonably necessary to determine an applicant's eligibility for the exemption, and such inquiries shall be answered under oath.

§ 116-30. - Disabled Veteran Exemption

2) Pursuant to § 58.1- 3219.5 the County hereby exempts from taxation the dwelling and up to one acre of land upon which the dwelling is situated, including the joint real property of husband and wife of any veteran who has been rated by the U. S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent service- connected, permanent, and total disability, and who occupies the real property as his principal place of residence.

§ 116-31 - Applicant's affidavit.

1) The owner claiming an elderly or disabled exemption shall file with the commissioner, an affidavit setting forth an identification of the taxable real estate, the names of the persons occupying such real estate, that the total combined income of the owners and relatives living in the dwelling on such property for the preceding calendar year did not exceed the maximum total combined income permitted by this Code, provided that the first six thousand dollars (\$6,000.00) of income of each relative, other than the spouse of the owner, who is living in the dwelling shall not be included in such total, and that the total combined net worth of such owner and relatives, as of the thirty-first day of December of the immediately preceding calendar year, excluding the value of the dwelling house and the land, not exceeding one (1) acre upon which it is situated, did not exceed the total combined net worth permitted by this Code. Such affidavit shall be filed annually or, in lieu thereof, such affidavit may be filed on a three-year cycle with an annual certification by the taxpayer that no facts stated on the last preceding affidavit filed have changed to such extent as to exceed or otherwise violate the limitations and conditions provided herein. Persons claiming an exemption as of December thirty-first of any year shall file the affidavit or certificate by the first day of May next following and any exemption granted shall apply to the fiscal tax collection year, beginning the next following July first. The commissioner may permit the late filing of the affidavit required by this section for first-time applicants and may permit late filing of such affidavit or certificate for other than first-time applicants in hardship cases.

2) The veteran or surviving spouse claiming the disabled veteran exemption under this article shall file with the commissioner of the revenue, on forms to be supplied by the county, an affidavit or written statement (i) setting forth the name of the disabled veteran and the name of the spouse, if any, also occupying the real property, (ii)

indicating whether the real property is jointly owned by a husband and wife, and (iii) certifying that the real property is occupied as the veteran's principal place of residence. The veteran shall also provide documentation from the U. S. Department of Veterans Affairs or its successor agency indicating that the veteran has a 100 percent service-connected, permanent, and total disability. The veteran shall be required to refile the information required by this section only if the veteran's principal place of residence changes. In the event of a surviving spouse of a veteran claiming the exemption, the surviving spouse shall also provide documentation that the veteran's death occurred on or after January 1, 2011.

§ 116-32. - Amount of exemption

With respect to the elderly or disabled exemptions, the dwelling and up to one acre of land upon which the dwelling is situated, including the joint real property of husband and wife shall be exempt from taxation, provided the amount of this exemption shall not exceed a reduction in taxation of such property in excess of \$250.00. Failure to pay the difference between the exemption and the full amount of taxes levied on the property for which the exemption is issued by December 5 of the year for which such exemption is issued shall constitute a forfeiture of the exemption. With respect to disabled veterans, the dwelling and up to one acre of land upon which the dwelling is situated shall be exempt without limitation.

§ 116-33. Claim procedure.

- A. Annually, and not later than May 1 of the taxable year, the person or persons claiming an exemption must file a real estate tax exemption affidavit with the Commissioner of the Revenue.
- B. The affidavit shall set forth the facts supporting the claimed exemption in a manner prescribed by the Commissioner of the Revenue and shall contain the information required by this article.
- C. If, after audit and investigation, the Commissioner of the Revenue determines that the person or persons are qualified for exemption, the Commissioner shall issue to the person a certificate which shall show the amount of the exemption from the claimant's real estate liability.
- D. Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided herein, or by any ordinance adopted hereafter, shall nullify any exemption for the then-current and the taxable year immediately following.

§ 116-34. False claims of exemption.

Any person who shall falsely claim the exemption provided for in this Article shall pay to the Treasurer one hundred ten percent (110%) of such exemption. Falsely claiming any exemption authorized in this Article shall constitute a Class 1 misdemeanor, and shall be punishable by a fine not to exceed Three Hundred Dollars (\$300) or confinement in jail not exceeding thirty (30) days, either or both.