

Introduced 01.05.2026  
Public Hearing 01.20.2026  
Council Action 02.02.2026  
Executive Action 02.05.2026  
Effective Date 04.07.2026

## County Council of Howard County, Maryland

2026 Legislative Session

Legislative Day No. 1

Bill No. 2-2026

Introduced by the Chairperson at the request of the County Executive

**SHORT TITLE:** Amendments - Property Tax Credit for Credit for Disabled Law Enforcement Officers or Rescue Workers or Surviving Spouses of Fallen Law Enforcement Officers or Rescue Workers

**AN ACT** amending the Property Tax Credit for Credit for disabled law enforcement officers or rescue workers or surviving spouses of fallen law enforcement officers or rescue workers in order to align with State law; defining certain terms; amending certain definitions; amending the number of years of the disability or death that applies to the eligibility of a surviving spouse or cohabitant; making certain technical changes; and generally relating to property tax credits.

Introduced and read first time Jan 5, 2026. Ordered posted and hearing scheduled.  
By order Michelle Harrod  
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on Jan 20, 2026.

By order Michelle Harrod  
Michelle Harrod, Administrator

This Bill was read the third time on Feb 2, 2026 and Passed ☒ Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order Michelle Harrod  
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 3 day of Feb, 2026 at 5<sup>00</sup> a.m./p.m.

By order Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive Feb 5, 2026

Calvin Ball  
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland, that the Howard  
2 *County Code is amended as follows:*

3 *By amending:*

4 *Title 20. - "Taxes, Charges, and Fees"*

5 *Subtitle 1. "Real Property Tax; Administration, Credits, and Enforcement"*

6 *Section 20.119A. "Credit for disabled law enforcement officer or rescue worker*  
7 *or surviving spouse of fallen law enforcement officers or rescue workers."*

8  
9 **Title 20. – Taxes, Charges and Fees**

10 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**

11  
12 **Section 20.119A. Credit for disabled [[law enforcement officer or rescue worker]]PUBLIC**  
13 **SAFETY OFFICER OR JUDICIAL OFFICER or surviving spouse OR COHABITANT of fallen [[law**  
14 **enforcement officers or rescue workers]]PUBLIC SAFETY OFFICERS OR JUDICIAL OFFICERS.**

15 (a) *Definitions.* In this section the following words have the meanings indicated:

16 (1) *COHABITANT* SHALL HAVE THE MEANING SET FORTH IN SECTION 9-210(A)(2) OF THE TAX-  
17 *PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.*

18 ([[1]])2 (i) *Disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR*  
19 *JUDICIAL OFFICER* means an individual who:

- 20 1. Has been found to be permanently and totally disabled by an administrative body  
21 or court of competent jurisdiction authorized to make such a determination; and  
22 2. Became disabled:  
23 a. As a result of or in the course of employment as a law enforcement [[officer  
24 or]]OFFICER, correctional officer, OR JUDICIAL OFFICER for any County or City  
25 in the State of Maryland or the State of Maryland; or  
26 b. While in active service AS A JUDICIAL OFFICER OR WHILE IN THE ACTIVE  
27 SERVICE of a career or volunteer fire, rescue, or emergency medical service of  
28 any County or City in the State of Maryland or the State of Maryland.

29 (ii) *Disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR*  
30 *JUDICIAL OFFICER* does not include an individual whose disability is the result of[:

- 31 1. The]] THE individual's own willful misconduct or abuse of alcohol or drugs[[: or

2. An occupational disease that did not result from an accidental injury within the meaning of those terms under the Maryland Workers Compensation Act]].

(([2])3) (i) *Dwelling* means real property that:

1. Is the legal residence of a surviving spouse or disabled [[law enforcement or rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER, A SURVIVING SPOUSE, OR A COHABITANT; and

2. Is occupied by not more than two families.

(ii) *Dwelling* includes the lot or curtilage and structures necessary to use the real property as a residence.

(([3])4) *Fallen* [[law enforcement officer or rescue worker]] PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER means an individual who dies:

(i) As a result of or in the course of employment as a law enforcement [[officer or]]OFFICER, A correctional officer, OR A JUDICIAL OFFICER; or

(ii) While in the active service AS A JUDICIAL OFFICER OR WHILE IN THE ACTIVE SERVICE OF a CAREER OR VOLUNTEER [[of a]] fire, rescue, or emergency medical service, unless the death was a result of the individual's own willful misconduct or abuse of alcohol or drugs.

(5) *JUDICIAL OFFICER* MEANS A JUDGE, MAGISTRATE OR DISTRICT COURT COMMISSIONER.

[[4) *Jurisdiction with reciprocity* means a jurisdiction in the State of Maryland that offers a similar credit to a Howard County disabled law enforcement officer or rescue worker.]]

(6) *PUBLIC SAFETY OFFICER* SHALL HAVE THE MEANING SET FORTH IN SECTION 9-210 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

(([5])7) *Surviving spouse* means a surviving spouse, who has not remarried, of a fallen [[law enforcement officer or rescue worker]] PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER.

(b) *Credit*. In accordance with section 9-210 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit under this section against the County property tax imposed on a dwelling if the owner is a disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER or the surviving spouse OR COHABITANT of a fallen [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER and:

(1) The dwelling was owned by:

- 1 (i) The disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR  
2 JUDICIAL OFFICER at the time the [[law enforcement officer or rescue worker]]PUBLIC  
3 SAFETY OFFICER OR JUDICIAL OFFICER was adjudged to be permanently and totally  
4 disabled; or
- 5 (ii) The fallen [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR  
6 JUDICIAL OFFICER at the time of the fallen [[law enforcement officer or rescue  
7 worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER'S death;
- 8 (2) (i) The disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR  
9 JUDICIAL OFFICER, fallen [[law enforcement officer or rescue worker]]PUBLIC SAFETY  
10 OFFICER OR JUDICIAL OFFICER or the surviving spouse OR COHABITANT was domiciled  
11 in the State as of the date [[of]]OF, OR ANY TIME WITHIN THE FIVE YEARS BEFORE, the  
12 fallen [[law enforcement officer or rescue worker's]]PUBLIC SAFETY OFFICER OR  
13 JUDICIAL OFFICER'S death or the disabled [[law enforcement officer or rescue  
14 worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER 's disability; and
- 15 (ii) The dwelling was acquired by the disabled [[law enforcement officer or rescue  
16 worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER or surviving spouse  
17 within[[two]]TEN years of the date the disabled [[law enforcement officer or rescue  
18 worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER was adjudged to be  
19 permanently and totally disabled or the fallen [[law enforcement officer or rescue  
20 worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER'S death; [[or]]
- 21 (3) THE DWELLING WAS OWNED BY THE SURVIVING SPOUSE OR COHABITANT AT THE TIME OF  
22 THE FALLEN PUBLIC SAFETY OFFICER'S OR JUDICIAL OFFICER'S DEATH; OR
- 23 (4) The dwelling was acquired after the surviving spouse, COHABITANT, or disabled [[law  
24 enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER  
25 qualified for a credit for a former dwelling under item [[(1) or (2)]] (1), (2), OR (3) of this  
26 subsection, to the extent of the previous credit.
- 27 (c) *Amount of Credit.* The amount of the tax credit is equal to 100 percent of the County property  
28 tax imposed on the dwelling up to \$10,000.00.
- 29 [[(d) *Term of Credit.* The tax credit continues until the surviving spouse remarries or until the  
30 disabled law enforcement officer or rescue worker is no longer permanently and totally

disabled as determined by an administrative body or court of competent jurisdiction authorized to make such a determination. Additional applications are not required.]]

(D) *TERM OF CREDIT.* THE TAX CREDIT CONTINUES UNTIL:

(1) THE SURVIVING SPOUSE REMARRIES;

(2) THE COHABITANT MARRIES OR COHABITATES WITH ANOTHER PERSON; OR

(3) THE PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER IS NO LONGER PERMANENTLY OR TOTALLY DISABLED AS DETERMINED BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION AUTHORIZED TO MAKE SUCH A DETERMINATION.

(e) *Application.* A surviving spouse, COHABITANT, or disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER:

(1) Is eligible for the tax credit beginning in the first taxable year after the date of the:

(i) Fallen [[law enforcement officer or rescue worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER'S death; or

(ii) Disabled [[law enforcement officer or rescue worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER'S disability; and

(2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit is requested to begin. ADDITIONAL APPLICATIONS ARE NOT REQUIRED DURING THE TERM OF THE CREDIT.

(f) *Administration.*

(1) The Director of Finance shall develop an application form and establish procedures to administer the tax credit established in this section.

(2) Notwithstanding subsection ([[d]]E) of this section, the Director of Finance may require an individual who receives a tax credit under this section to provide evidence of continued eligibility for the credit.

***Section 2. And Be it Further Enacted by the County Council of Howard County, Maryland that this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect all eligible property owners beginning in tax year 2025.***

***Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that this Act shall become effective 61 days after its enactment.***




# Howard County

## *Internal Memorandum*

SUBJECT: Council Testimony and Fiscal Impact Statement  
Amendment to the Disabled Law Enforcement or Rescue Worker Tax Credit

TO: Brandee Ganz  
Chief Administrative Officer

FROM: Rafiu Ighile, Director   
Department of Finance

DATE: December 23, 2025

The proposed legislation will bring the County into alignment with Section 9-210 of the Annotated Code of Maryland, Tax – Property Article (the “State law”). If the County implements the revised eligibility criteria, more homeowners may qualify for the credit. Specifically, the changes to be consistent with State Law are as follows:

1. State law now refers to “public safety officer or judicial officer” instead of “law enforcement officer or rescue worker.” This change in terminology does not remove anyone who is currently eligible in Howard County as a “law enforcement officer or rescue worker”.
2. State law extends the credit to disabled or fallen “Judicial Officers” which the State gives discretion to the County to define and which is defined in the bill as a Judge, Magistrate or District Court Commissioner.
3. State law extends the credit to the cohabitants of disabled or fallen public safety officers or judicial officers. Cohabitant is defined in State law as:  
“An individual who for a period of at least 180 days in the year before the death of a fallen public safety officer or judicial officer:  
  - (i) had a relationship of mutual interdependence with the fallen public safety officer or judicial officer; and
  - (ii) resided with the fallen public safety officer or judicial officer in the dwelling.”
4. State law also requires domicile within the State five years before the death or disability and that the dwelling be acquired within 10 years of the death or disability. This bill makes changes to our local credit to be consistent with these State provisions.

### Fiscal Impact

The potential decrease in property tax revenue will depend on both the number of newly eligible recipients and the assessed value of their qualifying properties. There are currently 11 properties that qualify totaling \$59,309 in tax credits.

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on February 5, 2026.

Michelle Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2026.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2026.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2026.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2026.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2026.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council