Introduced ____________________
Public Hearing ____________________
Council Action ____________________
Executive Action ____________________
Effective Date ____________________

County Council of Howard County, Maryland

2026 Legislative Session — Legislative Day No. 11

Bill No. 53 -2026

Introduced by: County Executive Ball
Co-Sponsored by: Councilman Yungmann, Rigby and Jones

SHORT TITLE: Public Safety Officer Tax Credit – Retired Public Safety Officers

TITLE: AN ACT for the purpose of expanding the Property Tax Credit for real property owned by certain Public Safety Officers who have retired from a public safety agency in Howard County; amending the definition of Public Safety Officer; and generally relating to the Property tax credit for real property owned by certain Public Safety Officers.

Introduced and read first time ____________________, 2026. Ordered posted and hearing scheduled.

By order ______________________________
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 ________________, 2026.

By order ______________________________
Michelle Harrod, Administrator

This Bill was read the third time on __________, 2026 and Passed ___, Passed with amendments ______, Failed ______.

By order ______________________________
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ______day of ___________, 2026 at ___ a.m./p.m.

By order ______________________________
Michelle Harrod, Administrator

Approved by the County Executive _______________________, 2026

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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; <u>Underlining</u> indicates material added by amendment.

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

By amending:

Title 20 -. "Taxes, Charges and Fees"

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

Section 20.129F -. "Property tax credit for real property owned by certain Public Safety Officers"

Title 20. Taxes, Charges, and Fees.

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

Section. 20.129F. Property tax credit for real property owned by certain Public Safety Officers.

(a) *Definitions.* In this section, the following terms have the meanings indicated:

(1) *Dwelling* has the meaning set forth in Section 9-105 of the Tax-Property Article of the Annotated Code of Maryland.

(2) *Public Safety Officer* means:

(i) A firefighter, an emergency medical technician, a correctional officer, a police officer, or a deputy sheriff employed [[full time]]by a public safety agency in Howard County;

(ii) A volunteer firefighter or a volunteer emergency medical technician for a public safety agency in Howard County; or

(iii) An Auxiliary Officer for the Howard County Department of Police.

(b) *Creation.* In accordance with Section 9-260 of the Tax-Property Article of the Annotated Code of Maryland, there is a Howard County Property Tax Credit against the tax on real property that qualifies under this section.

(c) *Eligibility—Generally.* A Public Safety Officer is eligible for a tax credit under this section if the Public Safety Officer:

(1) Is employed full-time by OR RETIRED FROM:

(i) The Howard County Department of Fire and Rescue Services as a firefighter or emergency medical technician;

(ii) The Howard County Department of Police as a police officer;

(iii) The Howard County Department of Corrections as a correctional officer; or

(iv) The Howard County Sheriff's Office as a deputy sheriff;

(2) Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the same real property; and

(3) Has completed the employment probationary period.

(d) *Eligibility—Volunteer Personnel*. A Public Safety Officer who is a Howard County volunteer firefighter or emergency medical technician is eligible for a tax credit under this section if the Public Safety Officer:

(1) Is a member of a volunteer fire corporation listed in section 17.103(a) of this Code;

(2) Meets the operational standard for volunteer personnel as established by General Order of the Department of Fire and Rescue Services;

(3) Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the same real property; and

(4) Has maintained an active service standard under section 17.103 of this Code as a volunteer firefighter or emergency medical technician for five consecutive years immediately preceding the tax year.

(e) *Eligibility—Auxiliary Officer.* A Public Safety Officer who is an Auxiliary Officer in the Department of Police is eligible for a tax credit under this section if the Officer:

(1) Complies with the requirements set forth in Department of Police, General Order No. OPS-29;

(2) Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the same real property; and

(3) Has performed the number of hours required by Duty Requirements provisions in the Auxiliary Police Manual for five consecutive years immediately preceding the tax year.

(f) *Amount of Credit.*

(1) Subject to the conditions in this section, the tax credit may be granted in an amount of up to $2,500.00 per dwelling, but not to exceed the amount of the tax on the property.

(2) The public safety officer shall receive:

(i) For the taxable year beginning July 1, [[2018]] 2026 and ending June 30, [[2019]] 2027, 50 percent of the tax credit authorized by this section; and

(ii) For each taxable year thereafter, 100 percent of the tax credit authorized by this section.

(g) *Termination of Credit.* The tax credit created by this section shall terminate and the Public Safety Officer will not be eligible if any of the following occurs:

(1) The Public Safety Officer is no longer employed full time by the Public Safety Agency FOR A REASON OTHER THAN RETIREMENT, no longer eligible under subsection (d) for volunteer firefighters or emergency medical technicians, or no longer eligible under subsection (e) for Auxiliary Officers; and

(i) If the Public Safety Officer was separated from employment "for cause" as set forth in section 1.115 of this Code, the former Public Safety Officer shall be liable for:

a. All of the property taxes that the officer would have been liable for in the taxable year of the separation of employment, as if the tax credit had not been granted under this section; and

b. All interest and penalties on those taxes computed in the manner set forth in section 20.203 of this title; or

(ii) If the Public Safety Officer separated from employment for reasons other than "for cause" as set forth in section 1.115 of this Code OR RETIREMENT, the tax credit shall be applied only to the portion of the taxable year for which the officer was eligible for the tax credit and the former Public Safety Officer shall be liable for all remaining property taxes.

(2) The Public Safety Officer no longer resides in or owns the dwelling for which the credit was granted.

(h) *Application and Annual Verification.* On or before the date that the Department sets, an individual seeking a credit under this section must submit to the Department of Finance:

(1) An application in the form that the Department requires; and

(2) During each subsequent year, the verification that the Department requires to show that the individual and the property remain qualified for the credit.

(i) *Publicity.* The Department of Finance shall publicize the credit authorized by this section in a way designed to inform those most likely to benefit from the credit.

(j) *Report*. Within 30 days after the end of tax year [[2024]] 2027, the County Executive shall submit to the County Council a report on the effectiveness of the tax credit as a live-where-you-work incentive. The report shall include annual data for each public safety agency or company on:

(1) The utilization of the tax credit; and

(2) The percentage of Public Safety Officers who live in the County.

Section 2. And Be It Further Enacted *by the County Council of Howard County, Maryland that this Act shall apply beginning with the tax year that begins July 1, 2027.*

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.*