



HOWARD COUNTY DEPARTMENT OF CORRECTIONS

7301 Waterloo Road, P. O. Box 250

Jessup, Maryland 20794

410-313-5230

Margaret M. Chippendale, Director

www.howardcountymd.gov

HOWARD COUNTY COUNCIL FAX 410-313-5226

TDD 410-313-2323

2026 SEP 21 1:39

September 15, 2026

Howard County Council
Attn: Opel Jones
Christiana Rigby
David Yungmann
George Howard Building
3430 Courthouse Drive
Ellicott City, MD 21043

RE: CB53-2026, Public Safety Officer Tax Credit for
Retired Safety Officers

Dear Council Members:

This letter is submitted in support of County Council Bill53-2026 whereby retired correctional officers who reside in Howard County may receive a \$2500 property tax credit. Correctional officers provide a valuable service to the residents of Howard County. They have put their life on the line by keeping incarcerated individuals behind bars. It is a difficult and grueling profession and worthy of such a tax credit. Anything that can be done to enhance their quality of life in their retirement years is greatly appreciated.

It is my hope that this bill will be given every consideration. Thank you.

Sincerely,

Margaret M. Chippendale
Director

Testimony for CB53_2026

From adjmtliebno@aol.com <adjmtliebno@aol.com>
Date Fri 9/18/2026 12:56 PM
To CouncilMail <CouncilMail@howardcountymd.gov>

 1 attachment (66 KB)
Tax Testimony Liebno (1).pdf;

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Good Day Councilpersons,

Attached you will find testimony in support of CB53-2026 which I am signed up to present on September 22nd at the public meeting.

Thank you in advance for your time and attention on this matter.

Respectfully
Andy Liebno
17000 Old Frederick Rd.
443-745-3297

September 22, 2026

Howard County Council

George Howard Building
3430 Court House Drive
Ellicott City, Maryland 21043

RE: CB53-2026 – Written Testimony in Support

Dear Chairperson and Members of the Howard County Council:

My name is Andy Liebno, I reside at 17000 Old Frederick Rd. of District 5 in the Lisbon area of Howard County. I am testifying to respectfully request your support for **CB53-2026**.

I had the privilege of serving as a firefighter in our community for 20 years. For two decades, every shift, my colleagues and I put on our gear, answered the alarms, and walked into dangerous situations to help protect the residents of Howard County. We did so proudly, knowing that we were serving the community we called home.

Like many public safety employees, I looked forward to the day when I could retire and enjoy the community that I had spent my career helping to protect.

Unfortunately, the economic reality of remaining in Howard County is becoming increasingly difficult for retired first responders.

When I first purchased my home, my annual property tax bill was approximately **\$2,200**. Today, that same property tax bill has increased to over **\$6,500 per year**. For a retiree living on a fixed pension, that represents a significant financial burden—more than **\$500 of pension income every month** must be set aside simply to pay the property tax on my home.

Retirement income does not automatically increase when property taxes and other living expenses rise. At the same time, inflation has increased the cost of virtually every basic necessity. Grocery bills are higher. Utility costs have increased. Insurance premiums and out-of-pocket medical expenses continue to place additional pressure on household budgets.

For retired public safety employees, these financial challenges can be particularly significant. Years of physically demanding work can result in expenses that continue well into retirement. While those costs increase, our ability to increase our income is limited.

Every month, retired first responders are forced to make difficult financial decisions as we balance rising living expenses against a fixed retirement income.

We served Howard County because we cared about this community. We want to remain here during our retirement years. We want to continue participating in our communities, volunteering our time, supporting our neighbors, and enjoying the place we spent our careers protecting.

However, without meaningful and targeted property tax relief, the increasing cost of remaining in Howard County may eventually force some retired public safety employees to consider moving elsewhere simply because they can no longer afford to remain in the community they served.

CB53-2026 provides an opportunity to offer meaningful relief to these public servants.

Expanding the property tax credit would recognize decades of public service while providing retired first responders with additional financial breathing room. More importantly, it could help allow those who dedicated their careers to Howard County to remain here during their retirement.

I respectfully ask the County Council to recognize the contributions of retired public safety employees and to **support CB53-2026**.

Please support the people who spent their lives supporting Howard County.

Thank you for your time, your consideration, and your service to our county.

Respectfully,

Andy Liebno

District 5 – Lisbon Area

Howard County, Maryland

Council Bill No. 53-2026 Letter of Support

From Jamie Flynn <jflynn@hcpoa.org>

Date Fri 9/18/2026 11:35 AM

To CouncilMail <CouncilMail@howardcountymd.gov>

 1 attachment (159 KB)

Letter of Support CB53-2026 First Responders Property Tax Credit.pdf;

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Dear Council Members -

Please find the attached letter of support for Council Bill No. 53-2026 – Public Safety Officer Tax Credit – Retired Public Safety Officers.

**Respectfully,
Jamie Flynn
President
Howard County Police Officers Association
FOP Lodge 21**

Jamie Flynn
President



Ron Mabe
Secretary

**HOWARD COUNTY
POLICE OFFICERS' ASSOCIATION, INC.
FRATERNAL ORDER OF POLICE – LODGE 21**

18 September 2026

Howard County Council
George Howard Building
3430 Court House Drive
Ellicott City, Maryland 21043

**REF: Council Bill No. 53-2026 – Public Safety Officer Tax Credit – Retired
Public Safety Officers**

Dear Members of the Howard County Council:

On behalf of the members of the Howard County Police Officers Association, FOP Lodge 21, I am writing to express our support for Council Bill No. 53-2026, which would expand the existing Public Safety Officer Property Tax Credit to include eligible retired public safety officers who reside in Howard County.

Our public safety officers dedicate their careers to protecting and serving the residents of Howard County. That commitment does not diminish when an officer retires. Extending this tax credit to eligible retirees recognizes their years of service and provides a meaningful benefit to those who continue to call Howard County home.

FOP Lodge 21 appreciates the Council's consideration of this legislation and respectfully urges its support and passage.

Thank you for your continued consideration of Howard County's public safety professionals and retirees.

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Respectfully,
Jamie Flynn
President
Howard County Police Officers Association
FOP Lodge 21

CALVIN BALL
County Executive



ANTONIO THOMAS
Acting Chief of Police

HOWARD COUNTY JUDGE

HOWARD COUNTY DEPARTMENT OF POLICE

3410 Court House Drive, Ellicott City, Maryland 21043

2021 SEP 21 P 1:20

September 21, 2026

Howard County Council
Honorable Opel Jones, Chairperson
3430 Court House Drive
Ellicott City, Maryland 21043

Re: Support for CB53-2026 – Public Safety Officer Tax Credit – Retired Public Safety Officers

Dear Chairperson Opel Jones and Members of the Howard County Council,

I am writing to **express my support for CB53-2026**, Public Safety Officer Tax Credit – Retired Public Safety Officers.

This legislation would expand Howard County's existing property tax credit for qualifying public safety officers to include eligible public safety officers who have retired from a public safety agency in Howard County. I believe this is a meaningful and appropriate extension of the County's recognition of those who have dedicated their careers to protecting and serving our community.

Public safety professionals devote many years to their careers that focus on the safety and wellbeing of Howard County residents. Retirement marks the conclusion of an individual's active public safety career, but it does not diminish the contributions that individual has made to the community or the lasting value of that service.

Retired police officers, firefighters, emergency medical personnel, correctional officers, and deputy sheriffs remain an important part of Howard County. These retired professionals carry with them decades of experience, institutional knowledge, professional commitment, and demonstrated dedication to the residents they served. Many, also, continue to call Howard County home and remain actively connected to the communities they spent their careers serving.

Extending the Public Safety Officer Tax Credit to eligible retirees provides the County with an opportunity to recognize that service beyond an individual's final day of active employment with the County. It reinforces the County's appreciation and investment for those who have

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CALVIN BALL
County Executive



ANTONIO THOMAS
Acting Chief of Police

HOWARD COUNTY DEPARTMENT OF POLICE

3410 Court House Drive, Ellicott City, Maryland 21043

devoted a substantial portion of their working lives to public safety in Howard County and ensures that recognition of their service continues into retirement.

For these reasons, I express my support for CB53-2026 and encourage the County Council to give the legislation favorable consideration. I appreciate the Council's continued recognition of the dedication and service of Howard County's public safety professionals, both during their careers and in retirement.

Sincerely,

Antonio Thomas
Acting Chief of Police
Howard County Police





HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES

2201 Warwick Way, Marriottsville, MD 21104
410-313-6000

LOUIS G. WINSTON, FIRE CHIEF • CALVIN BALL, COUNTY EXECUTIVE

2026 SEP 21 1:33

The Honorable Members of the Howard County Council

Howard County Government
George Howard Building
3430 Court House Drive
Ellicott City, Maryland 21043

RE: Support for CB53-2026 — Public Safety Officer Tax Credit – Retired Public Safety Officers

Dear Chairperson and Members of the Howard County Council:

As Fire Chief, I am writing to express my strong support for **CB53-2026**, legislation that would expand Howard County's Public Safety Officer Property Tax Credit to include eligible public safety officers who have retired from a public safety agency in Howard County.

The men and women who serve as firefighters, emergency medical technicians, law enforcement officers, correctional officers, deputy sheriffs, and other public safety professionals make a commitment to their communities that extends far beyond the years they are actively employed. Their careers often involve long hours, personal sacrifice, exposure to danger, and a sustained commitment to protecting the lives and property of the residents they serve.

Retirement does not diminish the value of that service.

For many public safety professionals, retirement represents the completion of decades of service to Howard County. These individuals have responded to emergencies, cared for residents during their most difficult moments, mentored the next generation of public safety personnel, and contributed to the development of the policies, practices, and institutional knowledge upon which today's public safety agencies depend.

Howard County's existing Public Safety Officer Tax Credit appropriately recognizes the contributions of eligible active public safety personnel. The proposed legislation would build upon that recognition by extending the benefit to qualifying retired public safety officers. The current County program provides an eligible public safety officer with a property tax credit of up to \$2,500, subject to applicable requirements.

Extending this recognition to retired personnel is particularly meaningful because public safety careers are careers of service. A firefighter or emergency medical technician does not erase decades of service simply because he or she has reached retirement. The experience, leadership, sacrifice, and commitment demonstrated throughout that career remain an important part of the fabric of our community.



HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES

2201 Warwick Way, Marriottsville, MD 21104

410-313-6000

LOUIS G. WINSTON, FIRE CHIEF • CALVIN BALL, COUNTY EXECUTIVE

As a Fire Chief, I have also seen firsthand the importance of experienced personnel to the strength of a public safety organization. Retired members remain an important part of our professional community. They serve as mentors, provide historical perspective, support their former colleagues, and continue to represent the traditions and values of public safety service.

CB53-2026 provides an opportunity for Howard County to formally recognize that continuing connection between public safety service and the community. The legislation is also consistent with the County's existing approach of providing property tax recognition to certain members of the public safety community.

I believe that recognizing eligible retired public safety officers through the property tax credit is an appropriate acknowledgment of the years they devoted to protecting and serving Howard County residents.

I respectfully urge the County Council to support **CB53-2026** and its expansion of the Public Safety Officer Property Tax Credit to qualifying retired public safety officers.

Thank you for your consideration of this important legislation and for your continued support of the men and women who serve, and have served, Howard County.

Respectfully,

A handwritten signature in black ink that reads "Louis G. Winston". The signature is written in a cursive style with a horizontal line above it.

Louis G Winston
Fire Chief
Howard County Department of Fire and Rescue Services

Fwd: HCCA Testimony for CB53-2026

From STUART KOHN <stukohn@verizon.net>

Date Tue 9/22/2026 8:19 PM

To CouncilMail <CouncilMail@howardcountymd.gov>

 1 attachment (43 KB)

HCCA - Testimony - CB53-2026 - Public Safety Tax Credit (1) (1).docx;

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Dear Council Members,

Attached is the Howard County Citizens Association, HCCA testimony regarding CB53-2026.

Stu Kohn

HCCA President

Website: <https://howardcountyhcca.org/>

HCCA Testimony CB53



Howard County Citizens Association

Since 1961...

The Voice Of The People of Howard County

Date: 22 September 2026

Subject: HCCA Testimony for CB53-2026 – Public Safety Tax Credit

Good evening.

I am Stu Kohn from Scaggsville testifying on behalf of the Howard County Citizens Association, HCCA as its President.

We appreciate and commend the sponsors of this Bill who are attempting to provide a well-deserved Tax Credit for deserving retired Safety employees. We do have some concerns and questions so we could fully support this proposed Bill which are as follows:

- The Auditor states if CB53-2026 is passed it would cost \$285,000 per year thus at 10 years the cost is \$2.85 million dollars. We ask can our County at this time afford the cost?
- Should there be a requirement that to be eligible the recipient has to be a certain age and have been employed as a Safety Officer for “X” number of years?
- Should there be a condition which states if the recipients “Adjusted Gross Income” on their Tax Return exceed “X” amount they are not eligible.
- Please refer to page 4 of the Bill. Will the Public have the opportunity to see the Report and where will it be available to review? Suggest if this is accepted it be placed after line 6 of page 4.

With the aforementioned questions being addressed and we agree then HCCA would be glad to state, “We are in FAVOR of CB53-2026.”

Thank You,

Stu Kohn
HCCA President