

Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Council Action \_\_\_\_\_  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council of Howard County, Maryland

2018 Legislative Session

Legislative Day No. 1

### Bill No. 5 -2018

Introduced by: Calvin Ball

AN ACT establishing a tax credit against the County property tax imposed on residential real property that is owned by specified public safety personnel; establishing the amount, terms, conditions, and duration of the credit; providing for an application and verification procedure and administration of the credit; and generally relating to property tax credits.

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Introduced and read first time \_\_\_\_\_, 2018. Ordered posted and hearing scheduled.

By order \_\_\_\_\_  
Jessica Feldmark, 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 \_\_\_\_\_, 2018.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

This Bill was read the third time on \_\_\_\_\_, 2018 and Passed \_\_\_\_, Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_\_\_ day of \_\_\_\_\_, 2018 at \_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Approved by the County Executive \_\_\_\_\_, 2018

\_\_\_\_\_  
Allan H. Kittleman, 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 adding:

4 Title 20. Taxes, charges and fees.

5 Subtitle 1. Real property tax; administration, credits, and enforcement.

6 Part II. Statewide tax credits.

7 Section 20.119C. Tax credit for public safety officers.

8  
9 **Title 20. Taxes, charges and fees.**

10 **Subtitle 1. Real property tax; administration, credits, and enforcement.**

11 **Part II. Statewide tax credits.**

12  
13 **SECTION 20.119C. TAX CREDIT FOR PUBLIC SAFETY OFFICERS.**

14 (A) *CREDIT ESTABLISHED.*

15 IN ACCORDANCE WITH § 9-260 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED  
16 CODE OF MARYLAND AND THIS SECTION, THERE IS A HOWARD COUNTY PROPERTY TAX CREDIT  
17 AGAINST THE COUNTY REAL PROPERTY TAX ON A DWELLING THAT QUALIFIES UNDER THIS  
18 SECTION.

19 (B) *“DWELLING” DEFINED.*

20 “DWELLING” HAS THE MEANING STATED IN SECTION 9-105 OF THE TAX-PROPERTY  
21 ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

22 (C) *ELIGIBILITY.*

23 THE OWNER OF A DWELLING MAY QUALIFY FOR A TAX CREDIT UNDER THIS SECTION IF  
24 THE OWNER IS ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9–105 OF THE TAX-PROPERTY  
25 ARTICLE OF THE ANNOTATED CODE OF MARYLAND AND THE OWNER IS:

26 (1) EMPLOYED FULL-TIME BY HOWARD COUNTY AS A FIREFIGHTER, AN  
27 EMERGENCY MEDICAL TECHNICIAN, A CORRECTIONAL OFFICER, OR A POLICE OFFICER, OR  
28 EMPLOYED FULL-TIME BY THE HOWARD COUNTY SHERIFF’S OFFICE AS A DEPUTY  
29 SHERIFF; AND

30 (2) EMPLOYED IN A POSITION THAT IS REPRESENTED BY ONE OF THE FOLLOWING  
31 BARGAINING UNITS:

32 (I) AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL  
33 EMPLOYEES, HOWARD COUNTY LOCAL 3080, COUNCIL 67, AFL-CIO;

34 (II) HOWARD COUNTY POLICE OFFICER'S ASSOCIATION LODGE 21;

1 (III) FOP LODGE 143, HOWARD COUNTY POLICE SUPERVISORS'  
2 ALLIANCE;  
3 (IV) FRATERNAL ORDER OF POLICE, HOWARD COUNTY SHERIFFS,  
4 LODGE 131; AND  
5 (V) INTERNATIONAL ASSOCIATION OF FIREFIGHTERS, AFL-CIO,  
6 HOWARD COUNTY LOCAL 2000.

7 (D) *AMOUNT AND DURATION OF CREDIT.*

8 (1) THE AMOUNT OF THE CREDIT IS THE LESSER OF:

9 (I) \$2,500; OR

10 (II) THE AMOUNT OF THE COUNTY PROPERTY TAX IMPOSED ON THE DWELLING.

11 (2) THE TAX CREDIT CONTINUES FROM YEAR TO YEAR SUBJECT TO SUBSECTION (F) OF  
12 THIS SECTION.

13 (E) *LIMITATION ON OTHER CREDITS.*

14 IN ANY TAXABLE YEAR FOR WHICH A PROPERTY RECEIVES A CREDIT GRANTED UNDER  
15 THIS SECTION, THE PROPERTY MAY NOT RECEIVE ANY OTHER PROPERTY TAX CREDIT PROVIDED  
16 BY HOWARD COUNTY EXCEPT THE LOCAL PORTION OF THE CREDIT AUTHORIZED BY SECTION 9-  
17 105 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

18 (F) *APPLICATION AND ANNUAL VERIFICATION.*

19 ON OR BEFORE THE DATE THAT THE DEPARTMENT SETS, AN INDIVIDUAL SEEKING A  
20 CREDIT UNDER THIS SECTION MUST SUBMIT TO THE DEPARTMENT OF FINANCE:

21 (1) AN APPLICATION IN THE FORM THAT THE DEPARTMENT REQUIRES; AND

22 (2) DURING EACH SUBSEQUENT YEAR, THE VERIFICATION THAT THE DEPARTMENT  
23 REQUIRES TO SHOW THAT THE INDIVIDUAL AND THE PROPERTY REMAIN QUALIFIED FOR THE  
24 CREDIT.

25 (G) *ADMINISTRATION.*

26 (1) THE DEPARTMENT OF FINANCE SHALL COOPERATE WITH THE STATE DEPARTMENT OF  
27 ASSESSMENTS AND TAXATION TO ADMINISTER THE CREDIT.

28 (2) THE DEPARTMENT OF FINANCE SHALL REIMBURSE THE STATE DEPARTMENT OF  
29 ASSESSMENTS AND TAXATION FOR THE REASONABLE COST OF ADMINISTERING THE CREDIT  
30 UNDER THIS SECTION.

31 (H) *ANNUAL LIMIT.*

32 (1) DURING A FISCAL YEAR, THE TOTAL OF ALL TAX CREDITS GRANTED UNDER THIS  
33 SECTION SHALL NOT EXCEED \$750,000.

1           (2)     CREDITS SHALL BE GRANTED IN THE ORDER IN WHICH THE DEPARTMENT OF  
2 FINANCE RECEIVES THE COMPLETE APPLICATION UNDER SUBSECTION (F) OF THIS SECTION.

3           (3)     AN APPLICATION THAT, IF GRANTED, WOULD CAUSE THE LIMIT IN PARAGRAPH  
4 (1) OF THIS SUBSECTION TO BE EXCEEDED, SHALL BE GRANTED IN THE NEXT FISCAL YEAR AND IN  
5 THE ORDER RECEIVED WITHOUT THE NEED FOR AN ADDITIONAL APPLICATION.

6           (1) *PUBLICITY.*

7           THE DEPARTMENT OF FINANCE SHALL PUBLICIZE THE CREDIT AUTHORIZED BY THIS  
8 SECTION IN A WAY DESIGNED TO INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT.

9

10       ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland, that  
11       *this Act shall become effective 61 days after its enactment.*