

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

County Council of Howard County, Maryland

2018 Legislative Session

Legislative Day No. 1

Bill No. 7-2018

Introduced by: The Chairperson at the request of the County Executive

AN ACT establishing a tax credit against the County property tax imposed on certain real property that is owned by certain public safety officers under certain circumstances; establishing the amount, terms, and conditions of the credit; and generally relating to real property tax credits.

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 the 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/Vetoed 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
4 By adding Title 20 “Taxes, Charges, and Fees”
5 Section 20.129F “Property tax credit for real property owned by certain public safety
6 officers”

7
8 **Title 20. Taxes, Charges, and Fees.**

9 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

10 **Part III. State-Authorized Howard County Tax Credits.**

11
12 **SECTION 20.129F. PROPERTY TAX CREDIT FOR REAL PROPERTY OWNED BY CERTAIN PUBLIC**
13 **SAFETY OFFICERS.**

14 (A) *DEFINITIONS.* IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED:

15 (1) *DWELLING* HAS THE MEANING SET FORTH IN SECTION 9-105 OF THE TAX-PROPERTY ARTICLE
16 OF THE ANNOTATED CODE OF MARYLAND.

17 (2) *PUBLIC SAFETY OFFICER* HAS THE MEANING SET FORTH IN SECTION 9-260 OF THE TAX-
18 PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

19 (B) *CREATION.* IN ACCORDANCE WITH SECTION 9-260 OF THE TAX-PROPERTY ARTICLE OF THE
20 ANNOTATED CODE OF MARYLAND, THERE IS A HOWARD COUNTY PROPERTY TAX CREDIT AGAINST
21 THE TAX ON REAL PROPERTY THAT QUALIFIES UNDER THIS SECTION.

22 (C) *ELIGIBILITY - GENERALLY.* A PUBLIC SAFETY OFFICER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS
23 SECTION IF THE PUBLIC SAFETY OFFICER:

24 (1) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION 20.129 OR 20.129E OF THIS CODE
25 FOR THE SAME REAL PROPERTY; AND

26 (2) HAS COMPLETED THE EMPLOYMENT PROBATIONARY PERIOD AND IS EMPLOYED BY A PUBLIC
27 SAFETY AGENCY IN HOWARD COUNTY.

28 (D) *ELIGIBILITY – VOLUNTEER FIREFIGHTER.* A PUBLIC SAFETY OFFICER WHO IS A HOWARD COUNTY
29 VOLUNTEER FIREFIGHTER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS SECTION IF THE PUBLIC SAFETY
30 OFFICER:

31 (1) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION 20.129 OR 20.129E OF THIS CODE

1 FOR THE SAME REAL PROPERTY;

2 (2) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS CODE FOR
3 THE PRECEDING CALENDAR YEAR; AND

4 (3) HAS BEEN A VOLUNTEER FIREFIGHTER FOR 10 YEARS CONTINUOUSLY.

5 (E) *AMOUNT OF CREDIT:*

6 (1) SUBJECT TO THE CONDITIONS IN THIS SECTION, THE TAX CREDIT MAY BE GRANTED IN AN
7 AMOUNT OF \$2,500 PER DWELLING.

8 (2) THE PUBLIC SAFETY OFFICER SHALL RECEIVE:

9 (i) IN TAX YEAR 2019, 50% OF THE TAX CREDIT AUTHORIZED BY THIS SECTION; AND

10 (ii) IN TAX YEAR 2020 AND BEYOND, 100% OF THE TAX CREDIT AUTHORIZED BY THIS
11 SECTION.

12 (F) *TERMINATION OF CREDIT.* THE TAX CREDIT CREATED BY THIS SECTION SHALL TERMINATE AND
13 THE PUBLIC SAFETY OFFICER WILL NOT BE ELIGIBLE IF ANY OF THE FOLLOWING OCCURS:

14 (1) THE PUBLIC SAFETY OFFICER IS NO LONGER EMPLOYED FULL TIME BY THE PUBLIC SAFETY
15 AGENCY, OR NO LONGER ELIGIBLE UNDER SUBSECTION (D) FOR VOLUNTEER FIREFIGHTERS
16 AND:

17 (i) IF THE PUBLIC SAFETY OFFICER WAS SEPARATED FROM EMPLOYMENT “FOR CAUSE” AS
18 SET FORTH IN SECTION 1.115 OF THIS CODE, THE FORMER PUBLIC SAFETY OFFICER SHALL
19 BE LIABLE FOR:

20 A. ALL OF THE PROPERTY TAXES THAT THE OFFICER WOULD HAVE BEEN LIABLE FOR IN
21 THE TAXABLE YEAR OF THE SEPARATION OF EMPLOYMENT, AS IF THE TAX CREDIT
22 HAD NOT BEEN GRANTED UNDER THIS SECTION; AND

23 B. ALL INTEREST AND PENALTIES ON THOSE TAXES COMPUTED IN THE MANNER SET
24 FORTH IN SECTION 20.203 OF THIS TITLE; OR

25 (ii) IF THE PUBLIC SAFETY OFFICER SEPARATED FROM EMPLOYMENT FOR REASONS OTHER
26 THAN “FOR CAUSE” AS SET FORTH IN SECTION 1.115 OF THIS CODE, THE TAX CREDIT
27 SHALL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH THE
28 OFFICER WAS ELIGIBLE FOR THE TAX CREDIT AND THE FORMER PUBLIC SAFETY OFFICER
29 SHALL BE LIABLE FOR ALL REMAINING PROPERTY TAXES.

30 (2) THE PUBLIC SAFETY OFFICER NO LONGER RESIDES IN OR OWNS THE DWELLING FOR WHICH
31 THE CREDIT WAS GRANTED.

1 (G) *APPLICATION.* TO RECEIVE THE CREDIT, A PROPERTY OWNER SHALL SUBMIT AN APPLICATION TO
2 THE COUNTY BY A DATE SET BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE.

3 (H) *PUBLICITY.* THE DEPARTMENT OF FINANCE SHALL PUBLICIZE THE CREDIT AUTHORIZED BY THIS
4 SECTION IN A WAY DESIGNED TO INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT.

5

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