



---

*Internal Memorandum*

**Subject:** Testimony on CB 7-2018

**Date:** January 10, 2018

**To:** Lonnie R. Robbins  
Chief Administrative Officer

**From:** Philip Nichols III, *CPN III*  
Assistant Chief Administrative Officer

**Summary:**

The Administration has filed legislation to establish a property tax credit for Public Safety Officers that live in Howard County that was enabled during the session of the General Assembly through HB 979. The proposed legislation would provide a property tax credit of \$1,250 in Fiscal Year (FY) 2019 and \$2,500 in the fiscal years thereafter to a home that Public Safety Officer resides in. A Public Safety Officer is defined in Section 9-260 of the Tax-Property Article of the Annotated Code of Maryland as:

- (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 the county or municipal corporation where the individual resides; or
- (II) A volunteer firefighter for a public safety agency in the county or municipal corporation where the individual resides.

Given approximately a third of our Public Safety Officers live in Howard County, the Administration feels that the heroic actions taken by our Public Safety Officers in the face of daily risk warrants the opportunity for them to be able to live where they work. This tax credit will provide that opportunity for many that currently serve our County, as well as assist in the recruitment efforts of future Public Safety Officers.

By enabling more of our Police Officers, Firefighters/EMTs, Correctional Officers, and Deputy Sheriffs to live in Howard County, we will continue to build on the trust our community already has with our public safety agencies, as well as continue to foster an environment where individuals can live, work, and play.

Volunteer firefighters that remain active on the force and have served in an active role for at least 10 years, will also be eligible for this tax credit. While this credit pales in comparison to the service these dedicated volunteer firefighters have provided our County, we believe it is a strong gesture of the community's appreciation for all that they have done.

**Fiscal Impact:**

Based on the number of Public Safety Officers currently living in the County, we believe that the fiscal impact to the County in FY 2019 will be \$440,000, as described in Exhibit A. With a conservative 9% growth of individuals moving to Howard County as a result of this tax credit, we are projecting a fiscal impact of \$959,200 in FY 2020. These numbers are subject to change as applications are actualized.

### Exhibit A

	FY19		FY20	
	Number In-County	Half Credit	Number In-County	Full Credit
Police	151	\$188,750.00	165	\$ 411,475.00
DFRS-Career	70	\$ 87,500.00	76	\$ 190,750.00
DFRS-Volunteer	97	\$121,250.00	106	\$ 264,325.00
Sheriff	19	\$ 23,750.00	21	\$ 51,775.00
Corrections	15	\$ 18,750.00	16	\$ 40,875.00
<b>Total</b>	<b>352</b>	<b>\$440,000.00</b>	<b>384</b>	<b>\$ 959,200.00</b>