

Introduced 1/2/18
Public Hearing 1/16/18
Council Action 2/5/18
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.

Introduced and read first time January 2, 2018. Ordered posted and hearing scheduled.

By order

Jessica Feldmark
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 January 16, 2018.

By order

Jessica Feldmark
Jessica Feldmark, Administrator

This Bill was ~~read the third time~~ withdrawn on February 5, 2018 and Passed _____, Passed with amendments _____, Failed _____.

By order

Jessica Feldmark
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 *(i) 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.*

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on _____, 2018.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on _____, 2018.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on _____, 2018.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on _____, 2018.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on _____, 2018.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on February 5, 2018.



Jessica Feldmark, Administrator to the County Council



**SUPPLEMENTAL DATA REQUESTED BY COUNCIL
REGARDING HOWARD COUNTY COUNCIL BILLS 05 & 07**
Chief Gary L. Gardner

Howard County Police Officer Overall Residency Statistics

	Total	In-County		Out-of-County	
Sworn Officers	463*	153	33%	310	67%

*Current number of sworn employees as of 1/11/18.

Howard County Police Officer Residency Details

Reside in Howard County	Total
Own Home	114
Rent Home	39
Totals	153

Based upon electronic survey of officers self-reporting, concluding on 1/22/18.

Applications Received for Police Officer Hiring Announcements

Police Applicants	2012	2013	2014	2105	2016	2017
Total Applicants Received	1223	836	711	671	457	467
Decrease From 2012		-32%	-42%	-45%	-63%	-62%

Recruits Lost During Academy Training Process

Recruit Class Comparison	Recruit Class 41	Recruit Class 40	Recruit Class 39
Recruits Started	18	13	20
Recruit Dropped during Academy	2	6	2
Recruits Dropped during FTO	0	0	0
Percentage Lost	11%	46%	10%

Lateral Officers Lost During Academy Training Process

Lateral Class Comparison	Lateral Class 27	Lateral Class 28	Lateral Class 29
Laterals Started	6	10	4
Dropped during Academy	1	0	0
Recruits Dropped during FTO	0	1	0
Percentage Lost	17%	10%	0%

Recruit Officer Cost Considerations

Some of the Known Costs Considered	Costs
<p>Recruit Salary</p> <p>Salary cost for 44 weeks. Based upon \$54,880 starting salary. Includes Taxes/FICA, Benefits, Retirement.</p> <p>\$1,655 for each week recruit remains in Academy.</p>	\$72,805
<p>Academy Provided Equipment</p> <p>BDU's, PT gear, boots and training ammunition, per Academy Staff.</p>	\$ 1,140
<p>Emergency Vehicle Operator's Training</p> <p>Certification training provided by MPCTC.</p>	\$300
<p>Uniform Clothing and Equipment issued by HCPD QuarterMaster</p> <p>Items such as coat, camelback, training binders and basic items. Approximate cost.</p>	\$400
<p>Standard Officer Items</p> <p>Gun/Holster, Mobile Data Computer, Police Radio, Etc. All re-issued if recruit does not complete Academy.</p> <p><i>Approximate cost, not all inclusive without additional analysis and fact gathering.</i></p> <p><i>Costs exclude Instructors and operation of Academy facility, etc.</i></p>	\$6,000

TGB/Office of the Chief 1/22/18 V4



HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES

6751 Columbia Gateway Drive, Suite 400, Columbia, Maryland 21046
410-313-6000

JOHN S. BUTLER, FIRE CHIEF • ALLAN H. KITTLEMAN, COUNTY EXECUTIVE

TO: County Council Members

FROM: John S. Butler
Fire Chief

DATE: January 22, 2018

SUBJECT: Requested Data - Proposed Tax Credit

The following data is provided in response to questions asked by the County Council:

1. The cost of hiring one career trainee, assuming a class of 30 at a time.
30 Qualified candidates \$10,650 (Includes Written test, CPAT test and mentorship, Interview, Physical and Stress, Psych, background, recruiting)
2. Once hired, the cost of training and preparing a career trainee for duty as a Firefighter Recruit (salary \$43,780.00, uniforms \$1758.29, training costs, ppe issue \$5153.81, etc.)
See the attached chart.
3. The number of people that have separated from the time the academy starts until it ends. (For last five classes if possible).
Class 25 - 5 resigned 33 people started academy 28 graduated
Class 26 - 1 resigned; 26 people started academy 25 graduated
Class 27 - 5 resigned; 44 people started academy 39 graduated
Class 28 - 0 resigned; 39 people started academy 39 graduated
Class 29 - 0 resigned; 35 people started academy 35 graduated
4. The number of career recruits that are separated from the time they are assigned as Firefighter Recruit until their probationary period ends. (For last five classes if possible)
Class 25 - 0
Class 26 - 1 out of 25
Class 27 - 0
Class 28 - 0
Class 29 - 0

Item - Hiring	Total	Per Trainee Cost
Hiring Costs based on TC 29/30 process (30 hirees assumed)	\$ 319,510.18	\$ 10,650.34

Item - Training	Cost each for 30	
Instructor Salary 6 (Average of 2 Caps, 2Lta, 3FF, 1 AA daily)	\$ 647,228.00	\$ 21,574.27
Overtime for TC27 (39 Trainees)	\$ 69,600.00	\$ 1,784.62
Supplies/equipment	\$ 44,263.00	\$ 1,475.43
Text books		\$ 1,046.00
Uniforms		\$ 1,758.29
PPE		\$ 5,153.81
Salary/Benefits of trainee (6 mos)		\$ 43,780.00

Total cost per Trainee	\$ 76,572.42
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TESTIMONY ON HOWARD COUNTY COUNCIL BILL 07-2018
Chief Gary L. Gardner

The Howard County Police Department supports Council Bill 07-2018 establishing a property tax credit for first responders, including Police Officers, who reside in Howard County.

This legislation would provide a strong recruitment tool along with a potential retention benefit for Howard County Police Officers. As you know, our police department competes with dozens of local, state and federal law enforcement agencies in the Washington and Baltimore regions to attract the best qualified police candidates.

Council Bill 7 could offer an incentive for new candidates to choose to work and live in Howard County. Currently 310 of our 463 sworn officers (67%), reside outside of Howard County. While the higher cost of local homes is not the only factor that influences officer residency, the \$2,500 tax credit could sway decisions of potential applicants and encourage the retention of established officers.

Passing this legislation would keep us on par with neighboring police jurisdictions, many of which already offer this type of tax credit. Regionally, Anne Arundel County just passed legislation extending a \$2,500 tax credit to public safety officers and the Baltimore City Council passed a similar vote in November by a majority of 13 to 1. Montgomery County implemented a similar property tax credit which took effect on June 30, 2017 and Prince Georges County has legislation pending as well. Howard County has worked hard to keep the pay and benefits of public safety competitive to help us attract and retain the best police officers. Passing this tax credit would help us remain competitive in our region.

CB 5 & 7

ABC News recently spotlighted the recruitment challenges currently faced by law enforcement agencies across the nation and reported that the number of applicants in some cities is down more than 90%, and unemployment is at a 30 year low. The issues of public perception about police, as well as increasingly tough standards, physical demands, and challenging work schedules are making it harder to draw qualified applicants.

Right here in Howard County, we have seen a 62% decrease in police applicants over the last few years, despite increasing efforts by our recruitment team. In 2012, Howard County drew 1,222 applicants for a police recruit class announcement. In 2016, the number significantly dropped to 457. Howard County needs to embrace every opportunity to attract strong applicants and retain current officers.

In addition, the Howard County Police prides itself on “community policing.” Incentivizing residency in Howard County supports our commitment to community policing and could help draw and keep more officers directly in our neighborhoods.

While both Council Bill 5 and 7 introduce the concept of a \$2,500 tax credit, only Council Bill 7 includes all of Howard County public safety, regardless of union membership or career status and does not restrict the benefit to just 300 first responders by way of a cap. The Howard County Police Department fully supports Council Bill 7, just as we fully support all of our first responders.

Testimony on Council Bill 7-2018

Good evening, for the record my name is Jack Kavanagh and I am the Director of the Howard County Department of Corrections. I will be brief.

I am here to express my support for Bill No. 7-2018. First, I am pleased to see the bill includes our dedicated correctional officers as they are an important part of public safety. The tax credit for public safety officers is a recognition of the important work they perform as well as an incentive for them to reside in Howard County. It is my belief that residing in the County will enhance the investment officers have in this community. I further believe their increased visibility in the community offers an opportunity for improved relationships and understanding of the work performed by public safety officers.

As the Corrections department head, I also see the benefit of having staff live near our facility. Reduction in staff commutes lessens the time stressors many of us have and enhances response time should an emergency occur.

In closing, thank you for allowing me to testify and thank you for your favorable consideration of Council Bill 7-2018.



Office of the Sheriff

Howard County, Maryland

William J. McMahon
Sheriff

Testimony for Council Bills #7-2018 & #5-2018

Good evening. I am Bill McMahon, the Sheriff of Howard County. Thank you for the opportunity to testify in front of you tonight.

The Howard County Sheriff's Office supports the tax credit for deputies, and other public safety personnel, who live in Howard County. This provision will provide another benefit that we can offer to recruit and retain deputies in our Office. This is particularly important since the pay and the retirement benefits of our deputies are not on par with other public safety personnel in the County. Having law enforcement living in the County in which they work also promotes community policing and trust.

Of the two bills being discussed, I favor CB #7-2017 because it covers all public safety personnel, not just bargaining unit members. CB #7-2017 also does not cap the overall amount of the tax credit. Such a cap may create "fairness" issues during the initial implementation and in subsequent years, as multiple eligible people vie for what will be a limited benefit.

Thank you for consideration of the legislation and for allowing me to share my thoughts this evening.

Testimony of Andrew Heiliger
Howard County Council Legislative Public Hearing
Tuesday January 16, 2018

Good evening, my name is Andrew Heiliger, I am a volunteer firefighter at the Savage Volunteer Fire Company and a homeowner in the county. I wanted to start by thanking each of you on the county council, also Mr. Kittleman, Chief Butler and all of your respective staff for your support of the volunteer fire companies in our county; that support is very important to me and my fellow firefighters.

I was very excited when I heard about the opportunity for a property tax credit for public safety personnel and I am here today to express the importance of including volunteer firefighters in this tax credit.

This property tax credit will make a significant financial impact to the volunteer firefighters who not only risk their lives and safety but also contribute a significant personal investment of time in that service to the residents and visitors to the county.

In addition to recognizing the service of the volunteer firefighters, it will also be very useful for the recruitment and retention of volunteers. This will ultimately benefit the county by helping the volunteer fire companies recruit and retain members into our ranks who are joining to serve our county.

This property tax credit will also help to keep the volunteer firefighters as residents and homeowners in Howard County. There are many volunteer firefighters who either forgo buying a home or buy one out of the county due in part to the cost of living in Howard County. We end up losing good volunteers because the distance becomes too much. Keeping them in the county increases participation and means they stay around longer and we ultimately have a stronger, more experienced core of senior firefighters.

I understand that there are currently two separate bills in front of you now. What is important isn't who sponsored the bill, rather, the bill that passes must include volunteer firefighters. I urge you to take this opportunity to reaffirm your ongoing support and commitment of all the volunteer firefighters in our county, myself included.



**Howard County Police Officers' Association
Fraternal Order of Police Lodge 21**

January 16, 2018

Acknowledgements:

Council Chairperson Sigaty and members of the County Council, thank you for the opportunity to testify on behalf of Council Bills 5-2018 & 7-2018. I would also like to take this opportunity to recognize and thank members of the Maryland General Assembly, particularly the members of the Howard County Delegation, for voting to enact Enabling Legislation that allowed local governments to create property tax credits for Public Safety officials.

Testimony in Favor of Council Bills 5-2018 and 7-2018

Members of the Council, my name is Chris Davis and I am the president of the Howard County Police Officers' Association - Fraternal Order of Police Lodge 21. With me today are Jim Capone, President of the Howard County Police Supervisors' Alliance FOP Lodge 143 and Ed Simmons, President of the Howard County Sheriff's FOP Lodge 131. Collectively, we represent nearly 500 Howard County Law Enforcement Professionals and we are here this evening to testify in favor of Council Bills 5-2018 and 7-2018.

Currently, nearly 70% of Howard County's Police Officers live outside of the County. While the decision to live outside of Howard County is ultimately a tough and personal decision made by many of our police families, one of the recurring reasons our members cite when they choose to reside in a neighboring jurisdiction is "cost". It is no secret that Real Estate costs in Howard County are much higher than similar homes in places like Carroll, Baltimore, and Frederick Counties. Police families who live within their means have chosen to live in less-expensive neighboring counties and commute to work instead.

Council Bills 5 & 7 have the potential to create serious and long-lasting change that could positively impact the Police Department, the Sheriff's Office, and the citizens of Howard County. Legislation to create an annual \$2,500 property tax credit would encourage Howard County's police officers currently residing in neighboring jurisdictions to move to Howard County. A \$2,500 property tax credit would save a police family more than \$200 per month in escrow payments, in effect lowering their monthly mortgage payments and make living in the county more affordable.

The Howard County Police Department has an outstanding relationship with the community and the citizens we swore to protect. While other agencies are struggling to bridge the gap between the police and the community, our agency has built partnerships with community leaders and we work tirelessly to reduce crime in Howard County. These partnerships and relationships have played a major role in our ability to provide effective police services to the residents of the County. However, when an officer ends his or her shift, he packs up his personal car and heads home to Eldersburg, Westminster, Mt. Airy, Catonsville, or other cities and towns beyond Howard County's borders. Our hope is, through legislation, to create opportunities for more officers to relocate to Howard County; instead of leaving the county at the end of a shift, that officer would head home to Columbia, Ellicott City, or Jessup. A common phrase used on Social Media is "Humanizing the Badge". When that uniformed police officer you only knew as "Officer Davis" moves into your neighborhood, he is no longer just a uniform. He is a Scout Leader for your kids, a sports coach at the High School, a board member on your Homeowners' Association, a patron at the grocery store, a last-minute holiday shopper at the Mall in Columbia, and most importantly, your neighbor and friend.

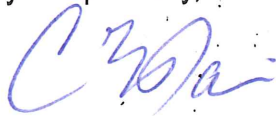
Council Bills 5 & 7 have the potential to increase police visibility, as well. Officers residing in Howard County are eligible to participate in the Police Department's Take-Home Patrol Vehicle Program and are encouraged to operate that vehicle off-duty throughout the county. Increasing visibility has the potential to deter crime and increase safety on our roads and highways.

Finally, the recent calls for "Police Reform" has had unintended consequences. While the principles of police reform were born with the best intentions, agencies throughout Maryland are struggling to meet staffing needs. Fewer people are choosing careers in law enforcement. Additionally, demands on law enforcement are ever increasing; mental health issues and the opioid crisis have added burdens to police departments throughout the state and we are challenged to "do more with less". Each law enforcement agency in the Baltimore/Washington Corridor is competing against each other to attract qualified police recruits from the same pool of applicants and we must continue to find ways to attract the most qualified applicants to Howard County.

Our recruiters seek qualified applicants up and down the east coast. Young men and women who are seeking careers in Maryland Law Enforcement have many options. This legislation would make our agency even more attractive to applicants when compared to our public safety partners in the region. The Maryland General Assembly's creation of enabling legislation for public safety officials was intended to impact public safety officials throughout the entire state, but Howard County could be only the third jurisdiction to enact property tax credit legislation for its police officers, sheriff's deputies, fire and rescue professionals, and corrections officers.

A Columbia Flier Editorial dated January 11th, 2018 and titled "A Worthy Property Tax Option" highlights many of the same points made in tonight's testimony. The article ends with the following statement: "The credit, including fire service volunteers, is both symbolic and practical, and deserves swift approval." I look forward to working closely with all of you and I appreciate your time.

Very Respectfully,



Christopher B. Davis, President
Howard County Police Officers' Association
Fraternal Order of Police - Lodge 21



HOWARD COUNTY POLICE SUPERVISORS ALLIANCE
FRATERNAL ORDER OF POLICE
MARYLAND LODGE 143

President – James P. Capone

Vice President – Dave Chesno

Secretary – Kim Bennett

Treasurer – Craig Ream

BILL NO: CB5 -2018
TITLE: Public Safety Property Tax Credit
SPONSOR: Councilman Ball
POSITION: SUPPORT

The Howard County Police Supervisor’s Alliance – Fraternal Order of Police Lodge 143 **SUPPORTS** the enactment of CB-5 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.

Maryland’s legislature last year granted counties the authority of offer the property tax credit for public safety officers allowing individual counties to address local needs for hiring and retention while fostering strong ties to the community. The overall positive impact outweighs the small fiscal deficit to the County Budget. For these reasons we would support amendments to remove or increase the fiscal cap and any sunset clauses established in CB5-2018.

In today’s landscape, recruiting has become increasingly more difficult as departments across the State find a decreasing pool of viable candidates willing to face the challenges and demands of a career in law enforcement. CB-5 gives the Howard County Police Department another recruiting tool without diminishing the high standards required to become a police officer in Howard County. The property tax credit provides incentive for officers to remain a resident of Howard County when faced with growing families and an increasing cost of living that is not always commensurate with public servant pay raises.

In addition this legislation promotes the Howard County Police Department initiatives to develop strong relationships between law enforcement and the community. Members of the police department become vested in the community acting as ambassadors of the Department as they attend school and civic functions as well as work on needs in their communities seeking solutions for a vibrant and thriving Howard County.

James P. Capone – Ellicott City, Maryland

Citizen of Howard County & President of Fraternal Order of Police-143



HOWARD COUNTY POLICE SUPERVISORS ALLIANCE
FRATERNAL ORDER OF POLICE
MARYLAND LODGE 143

President – James P. Capone

Vice President – Dave Chesno

Secretary – Kim Bennett

Treasurer – Craig Ream

BILL NO: CB7 -2018
TITLE: Public Safety Property Tax Credit
SPONSOR: The Chairperson at the request of the County Executive
POSITION: SUPPORT

The Howard County Police Supervisor’s Alliance – Fraternal Order of Police Lodge 143 **SUPPORTS** the enactment of CB-7 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.

Maryland’s legislature last year granted counties the authority of offer the property tax credit for public safety officers allowing individual counties to address local needs for hiring and retention while fostering strong ties to the community. The overall positive impact outweighs the small fiscal deficit to the County Budget.

In today’s landscape, recruiting has become increasingly more difficult as departments across the State find a decreasing pool of viable candidates willing to face the challenges and demands of a career in law enforcement. CB-7 gives the Howard County Police Department another recruiting tool without diminishing the high standards required to become a police officer in Howard County. The property tax credit provides incentive for officers to remain a resident of Howard County when faced with growing families and an increasing cost of living that is not always commensurate with public servant pay raises.

In addition this legislation promotes the Howard County Police Department initiatives to develop strong relationships between law enforcement and the community. Members of the police department become vested in the community acting as ambassadors of the Department as they attend school and civic functions as well as work on needs in their communities seeking solutions for a vibrant and thriving Howard County.

James P. Capone – Ellicott City, Maryland

Citizen of Howard County & President of Fraternal Order of Police-143

Good Evening Councilmembers,

My name is Ron Hunley and I live at 9640 Glendower Ct Laurel. I am a member at Savage Volunteer Fire Co.

I am here to testify in support of Council Bill 7-2018. This bill demonstrates that Volunteer Firefighters and EMT'S are valuable members of our public safety community.

We thank County Executive Kittleman for introducing this legislation, and for his support of the public safety officers in our community.

We understand that the bill is expected to be amended in regards to the eligibility of volunteer firefighters and EMT's, and we are supportive of this amendment. Making active volunteer firefighters and EMT's that have served at least 5-year continuously is a reasonable requirement that will aide the Volunteer Fire Corporations in retaining and recruiting volunteers . We want to ensure the tax credit is going to the volunteers that have and will continue to contribute to the safety of our community.

While we appreciate the intent of Council Bill 5, we fundamentally disagree in excluding volunteer firefighters and EMT'S creating a confusing cap that potentially makes it a first-come-first-serve tax credit. By ignoring volunteers, we ignore the contributions and the sacrifices they make for this community and their families.

I would like to thank you once again for the opportunity to speak to you in support of CB 7-2018, and we hope the County Council will pass this amended bill.