

## 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 and Calvin Ball and cosponsored by Greg Fox, Jennifer Terrasa, and Jon Weinstein.

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.

Z, 2018. Ordered posted and hearing scheduled. Introduced and read first tim By order 4 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 10, 2018. By order Jessica Feldmark, Administrator This Bill was read the third time on formany 52018 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 Zday ofmary 2018 at 4: 3m./p.m. By order son 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; <u>Underlining</u> 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) <i>ELIGIBILITY - GENERALLY</i> . A PUBLIC SAFETY OFFICER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS
23	SECTION IF THE PUBLIC SAFETY OFFICER:
24	(1) IS EMPLOYED FULL-TIME BY:
25	(I) THE HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES AS A
26	FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN;
27	(II) THE HOWARD COUNTY DEPARTMENT OF POLICE AS A POLICE OFFICER;
28	(III) THE HOWARD COUNTY DEPARTMENT OF CORRECTIONS AS A
29	CORRECTIONAL OFFICER; OR
30	(IV) THE HOWARD COUNTY SHERIFF'S OFFICE AS A DEPUTY SHERIFF;
31	

1	(42) Does not receive a tax credit pursuant to Section 20.129 or 20.129E of	THIS
2	CODE FOR THE SAME REAL PROPERTY; AND	
3	(23) HAS COMPLETED THE EMPLOYMENT PROBATIONARY PERIOD AND IS EMPLOYED	BY A
4	PUBLIC SAFETY AGENCY IN HOWARD COUNTY.	
5	(D) ELIGIBILITY - VOLUNTEER FIREFIGHTER. A PUBLIC SAFETY OFFICER WHO IS A HOWARD CON	JNTĮY
6	VOLUNTEER FIREFIGHTER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS SECTION IF THE PUBLIC SA	FETY
7	OFFICER:	
8	(1) IS A MEMBER OF A VOLUNTEER FIRE CORPORATION LISTED IN SECTION 17.103(A)	<u>4) OF</u>
9	THIS CODE;	
10	(2) MEETS THE OPERATIONAL STANDARD FOR VOLUNTEER PERSONNEL AS	
11	ESTABLISHED BY GENERAL ORDER OF THE DEPARTMENT OF FIRE AND RESCUE	
12	SERVICES;	
13	(43) Does not receive a tax credit pursuant to Section 20.129 or 20.129E of	7 THIS
14	CODE FOR THE SAME REAL PROPERTY;	
15	(24) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF T	HIS
16	CODE FOR THE PRECEDING CALENDAR YEAR; AND	
17	(3) Has been a volunteer firefighter for 10 years continuously.	
18	(5) Has maintained an active service standard under Section 17.103 of this Co	<u>DE AS</u>
19	<u>A VOLUNTEER FIREFIGHTER FOR AT LEAST 5 YEARS CONTINUOUSLY</u>	
20	(E) Amount of Credit:	
21	(1) SUBJECT TO THE CONDITIONS IN THIS SECTION, THE TAX CREDIT MAY BE GRANTED	in an
22	AMOUNT OF <u>UP TO</u> \$2,500 PER DWELLING <u>, BUT NOT TO EXCEED THE AMOUNT OF THE TA</u>	<u>AX ON</u>
23	THE PROPERTY.	
24	(2) THE PUBLIC SAFETY OFFICER SHALL RECEIVE:	
25	(I) IN TAX YEAR 2019, 50% of the tax credit authorized by this Section; and	
26	(II) In tax year 2020 and beyond, $100\%$ of the tax credit authorized by	THIS
27	SECTION.	
28	(F) TERMINATION OF CREDIT. THE TAX CREDIT CREATED BY THIS SECTION SHALL TERMINATION	e and
29	THE PUBLIC SAFETY OFFICER WILL NOT BE ELIGIBLE IF ANY OF THE FOLLOWING OCCURS:	
30	(1) The public safety officer is no longer employed full time by the Public SA	<b>AFETY</b>
31	AGENCY, OR NO LONGER ELIGIBLE UNDER SUBSECTION (D) FOR VOLUNTEER FIREFIGI	HTERS

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AND:

- (I) IF THE PUBLIC SAFETY OFFICER WAS SEPARATED FROM EMPLOYMENT "FOR CAUSE" AS SET FORTH IN SECTION 1.115 OF THIS CODE, THE FORMER PUBLIC SAFETY OFFICER SHALL BE LIABLE FOR:
- A. ALL OF THE PROPERTY TAXES THAT THE OFFICER WOULD HAVE BEEN LIABLE FOR IN THE TAXABLE YEAR OF THE SEPARATION OF EMPLOYMENT, AS IF THE TAX CREDIT HAD NOT BEEN GRANTED UNDER THIS SECTION; AND
  - B. ALL INTEREST AND PENALTIES ON THOSE TAXES COMPUTED IN THE MANNER SET FORTH IN SECTION 20.203 OF THIS TITLE; OR
- (II) IF THE PUBLIC SAFETY OFFICER SEPARATED FROM EMPLOYMENT FOR REASONS OTHER
  THAN "FOR CAUSE" AS SET FORTH IN SECTION 1.115 OF THIS CODE, THE TAX CREDIT
  SHALL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH THE
  OFFICER WAS ELIGIBLE FOR THE TAX CREDIT AND THE FORMER PUBLIC SAFETY OFFICER
  SHALL BE LIABLE FOR ALL REMAINING PROPERTY TAXES.
- 15 (2) THE PUBLIC SAFETY OFFICER NO LONGER RESIDES IN OR OWNS THE DWELLING FOR WHICH
   16 THE CREDIT WAS GRANTED.
- 17 (G) Application. To receive the credit, a property owner shall submit an application to
   18 THE COUNTY BY A DATE SET BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE.
- 19 (G) APPLICATION AND ANNUAL VERIFICATION. ON OR BEFORE THE DATE THAT THE DEPARTMENT SETS,
- 20 AN INDIVIDUAL SEEKING A CREDIT UNDER THIS SECTION MUST SUBMIT TO THE DEPARTMENT OF
- 21 <u>FINANCE:</u>
- 22 (1) AN APPLICATION IN THE FORM THAT THE DEPARTMENT REQUIRES; AND
- 23 (2) DURING EACH SUBSEQUENT YEAR, THE VERIFICATION THAT THE DEPARTMENT
- 24 <u>REQUIRES TO SHOW THAT THE INDIVIDUAL AND THE PROPERTY REMAIN QUALIFIED FOR THE</u>
   25 CREDIT.
- 26 (H) PUBLICITY. THE DEPARTMENT OF FINANCE SHALL PUBLICIZE THE CREDIT AUTHORIZED BY THIS
- 27 SECTION IN A WAY DESIGNED TO INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT.
- 28 "(I) REPORT. WITHIN 30 DAYS AFTER THE END OF TAX YEAR 2024, THE COUNTY EXECUTIVE SHALL
- 29 SUBMIT TO THE COUNTY COUNCIL A REPORT ON THE EFFECTIVENESS OF THE TAX CREDIT AS A
- 30 LIVE-WHERE-YOU-WORK INCENTIVE. THE REPORT SHALL INCLUDE ANNUAL DATA FOR EACH PUBLIC
- 31 SAFETY AGENCY OR COMPANY ON:

- 1 (1) THE UTILIZATION OF THE TAX CREDIT; AND
- 2 (2) THE PERCENTAGE OF PUBLIC SAFETY OFFICERS WHO LIVE IN THE COUNTY.
- 3

4 Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that

5 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

u ≥ ,2018. Jessica Feldmark, Administrator to the County Council

ciuliars, Automistrator 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 \_\_\_\_\_\_, 2018.

Jessica Feldmark, Administrator to the County Council

Amendment \_\_\_\_\_ to Council Bill No. 7-2018

**BY:** The Chairperson at the request of the County Executive and Calvin Ball

Legislative Day No. 2 Date: February 5, 2018

Amendment No.

#### (This amendment:

- (1) Clarifies the agencies for which a public safety officer must be employed;
- (2) Requires that a volunteer firefighter meet operational standards set forth by the Department of Fire and Rescue Services;
- (3) Amends the required years of active service for volunteer firefighters to be 5 years continuously, instead of 10;
- (4) Amends the application process to require annual verification; and
- (5) Amends the sponsorship of Council Bill No. 7-2018.
- On the cover page, after "Introduced by: The Chairperson at the request of the County
   Executive", insert "and Calvin Ball and cosponsored by Greg Fox, Jennifer Terrasa, and Jon
- 3 <u>Weinstein</u>.
- 4

5 On page 1, after line 23, insert:

6	(1) IS EMPLOY	ED FULL-TIME BY:
7	<u>(I)</u>	THE HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES AS A
8		FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN;
9	<u>(II)</u>	THE HOWARD COUNTY DEPARTMENT OF POLICE AS A POLICE OFFICER;
10	<u>(III)</u>	THE HOWARD COUNTY DEPARTMENT OF CORRECTIONS AS A
11		CORRECTIONAL OFFICER; OR
12	<u>(IV)</u>	THE HOWARD COUNTY SHERIFF'S OFFICE AS A DEPUTY SHERIFF;
13		이 같은 사람이 있는 것은 것이 같은 것이 아니는 것이 같은 것이 같은 것이 같이 같이 많이 많이 했다. 것이 같은 것이 같은 것이 같이 않는 것이 같이
14	On page 1, in line 24	, strike "1" and substitute " <u>2</u> ".
15		
16	On page 1, in line 26	, strike "2" and substitute " <u>3</u> " and strike "AND IS EMPLOYED BY A PUBLIC".
17		
18	On page 1, in line 27	, strike "SAFETY AGENCY IN HOWARD COUNTY".
19		

1	On page 1, aft	ter line 30, insert:
2	<u>"(1)</u>	IS A MEMBER OF A VOLUNTEER FIRE CORPORATION LISTED IN SECTION 17.103(A) OF
3		THIS CODE;
4	(2)	MEETS THE OPERATIONAL STANDARD FOR VOLUNTEER PERSONNEL AS
5		ESTABLISHED BY GENERAL ORDER OF THE DEPARTMENT OF FIRE AND RESCUE
6		SERVICES;".
7		
8	On page 1, in	line 31, strike "1" and substitute " <u>3</u> ".
9		
10	On page 2, in	line 2, strike "2" and substitute " <u>4</u> ".
11		그는 말 같은 것 같은 것 같아요. 이 있 ? 이 ? 이 ? 이 ? 이 ? 이 ? 이 ? 이 ? 이 ? 이
12	On page 2, st	rike line 4 and substitute:
13	" <u>(5) Has mai</u>	INTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS CODE AS A
14	VOLUNTEER H	FIREFIGHTER FOR AT LEAST 5 YEARS CONTINUOUSLY.".
15		
16	On page 2, ir	n line 7, after "OF" insert " <u>UP TO</u> " and, in the same line, after "DWELLING" insert ",
17	BUT NOT TO E	EXCEED THE AMOUNT OF THE TAX ON THE PROPERTY".
18		
19	On page 3, st	trike lines 1 and 2, inclusive and in their entirety, and substitute:
20	" <u>(G) Applica</u>	TION AND ANNUAL VERIFICATION.
21	ON OR BEFORE THE DATE THAT THE DEPARTMENT SETS, AN INDIVIDUAL SEEKING A CREDIT UNDER	
22	THIS SECTION	NMUST SUBMIT TO THE DEPARTMENT OF FINANCE:
23	<u>(1)</u>	AN APPLICATION IN THE FORM THAT THE DEPARTMENT REQUIRES; AND
24	(2)	DURING EACH SUBSEQUENT YEAR, THE VERIFICATION THAT THE DEPARTMENT
25		REQUIRES TO SHOW THAT THE INDIVIDUAL AND THE PROPERTY REMAIN QUALIFIED
26		FOR THE CREDIT.".
27		-1-1-
1.40		18087FB 415/18

ABOPTED	
FAILED	
SIGNATU	Jessica fild mark

Amendment <u>2</u> to Council Bill No. 7-2018

BY: Mary Kay Sigaty

Legislat	ive Da	ay No	<u>, 2</u>
Date:	2	5	18

Amendment No. 2

(This amendment requires a report.)

- 1 On page 3, at line 5, insert:
- 2 "<u>(I) Report.</u>

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- 3 WITHIN 30 DAYS AFTER THE END OF TAX YEAR 2024, THE COUNTY EXECUTIVE SHALL SUBMIT TO
- 4 THE COUNTY COUNCIL A REPORT ON THE EFFECTIVENESS OF THE TAX CREDIT AS A LIVE-WHERE-
- 5 YOU-WORK INCENTIVE. THE REPORT SHALL INCLUDE ANNUAL DATA FOR EACH PUBLIC SAFETY
- 6 AGENCY OR COMPANY ON:
  - (1) THE UTILIZATION OF THE TAX CREDIT; AND
  - (2) THE PERCENTAGE OF PUBLIC SAFETY OFFICERS WHO LIVE IN THE COUNTY."

SIGNATURE

	Introduced
	Public Hearing —
이번 방법에서 이 것 같은 것이 많은 것은 것이 같아요. 것이 있어요. 것은	Council Action —
	Executive Action
이 같은 사람이 많은 것이 많은 것이 같이 있는 것이 같은 것이 같이 있는 것이 있는 것이 같이 없다. 것이 같은 것이 같은 것이 없다. 것이 같은 것이 같은 것이 같은 것이 같은 것이 없다. 것이 같은 것이 없다. 것이 같은 것이 없다. 것이 같은 것이 없다. 것이 않 않다. 것이 없다.	Effective Date
County Council of Howard County, Maryla	ind
2018 Legislative Session	Legislative Day No.
Bill No2018	
Introduced by: The Chairperson at the request of the County	Executive
AN ACT establishing a tax credit against the County property tax imposed on c	
owned by certain public safety officers under certain circumstances; esta	blishing the amount, terms,
and conditions of the credit; and generally relating to real property tax c	predits.
이번 방법에 가지 않는 것이 같은 것이 아무렇게 있는 것이 같아. 이렇게 다 가지 않는 것이 같아.	

ntroduced and read first time	, 2018. Ordered posted and hearing scheduled.
	By order Jessica Feldmark, Administrator
Having been posted and notice of time & place of he econd time at a public hearing on	earing & title of Bill having been published according to the Charter, the Bill was rea, 2018.
This Bill was read the third time on	By order Jessica Feldmark, Administrator 2018 and Passed, Passed with amendments, Failed
	By order Jessica Feldmark, Administrator
Sealed with the County Seal and presented to the Co	ounty Executive for approval thisday of, 2018 ata.m./p.m.
	By order Jessica Feldmark, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out icates 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 FORTION SECTION 9-105 OF THE TAX-PROPERTY ARTICLE
16	OF THE ANNOTATED CODE OF MARY AND.
17	(2) Public Safety Officer has the meaning set forth in Section 9-260 of the Tax-
18	PROPERTY ARTICLE OF THE ADVOTATED 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 TAT QUALIFIES UNDER THIS SECTION.
22	(C) ELIGIBILITY - GENERAL . A PUBLIC SAFETY OFFICER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS
23	SECTION IF THE PUBLIC AFETY 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	SAFE TY AGENCY IN HOWARD COUNTY.
28	(D) ELICIBILITY - 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	OPTICER:
31	(1) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION 20.129 OR 20.129E OF THIS CODE
	에 있는 것이 아니는 것이 같아요. 이 것은 것이 같아요. 이 것이 아니는 것이 같아요. 아니는 것이 아니는 아니는 것이 아니는 않아. 아니는 것이 아니. 같이 아니는 것이 아니는 것이 아니는 것이 아니는 것이 아니는 것이 아니. 것이 아니는 것이 아니는 것이 아니는 것이 아니는 것이 아니. 아니 것이 아니는 것이 아니. 것이 아니는 것이 아니는 것이 아니. 것이 아니 아니는 것이 아니. 아니는 것이 아니. 것이 아니 아니 아니. 아니는 것이 아니 아니 아니. 아니 아니 아니 아니 아니 아니. 아니 아니 아니 아니 아니. 아니 아니 아니 아니 아니. 아니 아니

1	FOR THE SAME REAL PROPERTY;
2	(2) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS CODEFOR
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.
	. 🥣 이번에 가지 않는 것이 있는 것은 것을 위해 있는 것이 가지 않는 것이 같은 것이 없다. 이는 것이 없는 것이 없다. 것이 없는 것이 없다. 것이 없는 것이 없다. 것이 없는 것이 없다. 것이 없는 것이 않는 것이 않 않 않 않이 않는 것이 않는 것이 않이 않이 않는 것이 없 않이 않이 않이 않이 않이 않이 않 않이 않이 않이 않이

- (G) APPLICATION. TO RECEIVE THE CREDIT, A PROPERTY OWNER SHALL SUBMIT AN APPLICATION TO 1
- THE COUNTY BY A DATE SET BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE. 2
- (H) PUBLICITY. THE DEPARTMENT OF FINANCE SHALL PUBLICIZE THE CREDIT AUTHORIZED BY THIS 3
- SECTION IN A WAY DESIGNED TO INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT. 4
- 5
- Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that 6
- this Act shall become effective 61 days after its enactment. 7

Amendment \_\_\_\_\_ to Council Bill No. 7-2018

**BY: The Chairperson at the request of the County Executive and Calvin Ball**  Legislative Day No. **Z** Date: February 5, 2018

## Amendment No.

#### (This amendment:

- (1) Clarifies the agencies for which a public safety officer must be employed;
- (2) Requires that a volunteer firefighter meet operational standards set forth by the Department of Fire and Rescue Services;
- (3) Amends the required years of active service for volunteer firefighters to be 5 years continuously, instead of 10;
- (4) Amends the application process to require annual verification; and
- (5) Amends the sponsorship of Council Bill No. 7-2018.
- 1 On the cover page, after "Introduced by: The Chairperson at the request of the County
- 2 Executive", insert "and Calvin Ball and cosponsored by Greg Fox, Jennifer Terrasa, and Jon
- 3 Weinstein.
- 4

### 5 On page 1, after line 23, insert:

6 (1) IS EMPLOYED FULL-TIME BY:

7	(I) THE HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES AS A
8	FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN;
9	(II) THE HOWARD COUNTY DEPARTMENT OF POLICE AS A POLICE OFFICER;
10	(III) THE HOWARD COUNTY DEPARTMENT OF CORRECTIONS AS A
11	CORRECTIONAL OFFICER; OR
12	(IV) THE HOWARD COUNTY SHERIFF'S OFFICE AS A DEPUTY SHERIFF;
13	
14	On page 1, in line 24, strike "1" and substitute "2".
15	
16	On page 1, in line 26, strike "2" and substitute " <u>3</u> " and strike "AND IS EMPLOYED BY A PUBLIC".
17	
18	On page 1, in line 27, strike "SAFETY AGENCY IN HOWARD COUNTY".
19	

1	On page 1, after line 30, insert:
2	"(1) IS A MEMBER OF A VOLUNTEER FIRE CORPORATION LISTED IN SECTION 17.103(A) OF
3	THIS CODE;
4	(2) MEETS THE OPERATIONAL STANDARD FOR VOLUNTEER PERSONNEL AS
5	ESTABLISHED BY GENERAL ORDER OF THE DEPARTMENT OF FIRE AND RESCUE
6	SERVICES;".
7	
8	On page 1, in line 31, strike "1" and substitute " <u>3</u> ".
9	승규는 물건에 도망했는 것 같아요. 영상 방법은 것이 있다. 그는 것이 같아요. 물건이 많이 많이 많이 많이 많이 없는 것이 없다.
10	On page 2, in line 2, strike "2" and substitute " <u>4</u> ".
11	같은 이 같이 많은 것은 것은 것이 같은 것은 것은 것은 것은 것은 것은 것을 하는 것이 없다. 것은 것은 것은 것은 것이 같이 없는 것이 없다. 것은 것은 것은 것은 것은 것이 없다. 것은 것은 것
12	On page 2, strike line 4 and substitute:
13	"(5) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS CODE AS A
14-	VOLUNTEER FIREFIGHTER FOR AT LEAST 5 YEARS CONTINUOUSLY.".
15	
16	On page 2, in line 7, after "OF" insert " <u>UP TO</u> " and, in the same line, after "DWELLING" insert ",
17	BUT NOT TO EXCEED THE AMOUNT OF THE TAX ON THE PROPERTY".
18	
19	On page 3, strike lines 1 and 2, inclusive and in their entirety, and substitute:
20	"(G) Application and annual verification.
21	ON OR BEFORE THE DATE THAT THE DEPARTMENT SETS, AN INDIVIDUAL SEEKING A CREDIT UNDER
22	THIS SECTION MUST SUBMIT TO THE DEPARTMENT OF FINANCE:
23	(1) AN APPLICATION IN THE FORM THAT THE DEPARTMENT REQUIRES; AND
24	(2) DURING EACH SUBSEQUENT YEAR, THE VERIFICATION THAT THE DEPARTMENT
25	REQUIRES TO SHOW THAT THE INDIVIDUAL AND THE PROPERTY REMAIN QUALIFIED
26	FOR THE CREDIT.".
27	

# Amendment <u></u> to Council Bill No. 7-2018

BY: Mary Kay Sigaty

Legisla	tive Da	y No.	2
Date: _	2	5	18

Amendment No. 2

(This amendment requires a report.)

- 1 On page 3, at line 5, insert:
- 2 "<u>(I) Report.</u>

- 3 WITHIN 30 DAYS AFTER THE END OF TAX YEAR 2024, THE COUNTY EXECUTIVE SHALL SUBMIT TO
- 4 THE COUNTY COUNCIL A REPORT ON THE EFFECTIVENESS OF THE TAX CREDIT AS A LIVE-WHERE-
- 5 YOU-WORK INCENTIVE. THE REPORT SHALL INCLUDE ANNUAL DATA FOR EACH PUBLIC SAFETY
- 6 AGENCY OR COMPANY ON:
  - (1) THE UTILIZATION OF THE TAX CREDIT; AND
- 8 (2) THE PERCENTAGE OF PUBLIC SAFETY OFFICERS WHO LIVE IN THE COUNTY."

