## **County Council of Howard County, Maryland**

2018 Legislative Session

Legislative Day No. 7

## Bill No. 42 -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 9-1-1 Public Safety Telecommunicators 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 poste	d and hearing scheduled.
By order_	Jessica Feldmark, Administrator
Having been posted and notice of time & place of hearing & title of Bill havin second time at a public hearing on, 2018.	g been published according to the Charter, the Bill was read for a
By order _	Jessica Feldmark, Administrator
This Bill was read the third time on, 2018 and Passed, Pas	sed with amendments, Failed
By order _	Jessica Feldmark, Administrator
Sealed with the County Seal and presented to the County Executive for appro	val thisday 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; <u>Underlining</u> indicates material added by amendment

1	WHEREAS, by passage of Senate Bill No. 1053, the 2018 General Assembly of
2	Maryland provided for a property tax credit for 9-1-1 Public Safety Telecommunicators who are
3	employees of the county and who own a dwelling located in the County; and
4	
5	WHEREAS, the County Executive wishes to extend this tax credit to 9-1-1 Public Safety
6	Telecommunicators in Howard County.
7	
8	Section 1. Be It Enacted by the County Council of Howard County, Maryland that the Howard
9	County Code is amended as follows:
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11	By adding Title 20 "Taxes, Charges, and Fees"
12	Section 20.129G "Property tax credit for real property owned by certain 9-1-1 Public
13	Safety Telecommunicators"
14	
15	Title 20. Taxes, Charges, and Fees.
16	Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.
17	Part III. State-Authorized Howard County Tax Credits.
18	
19	SECTION 20.129G. PROPERTY TAX CREDIT FOR REAL PROPERTY OWNED BY CERTAIN 9-1-1
20	PUBLIC SAFETY TELECOMMUNICATORS
21	(A) DEFINITIONS. IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED:
22	(1) DWELLING HAS THE MEANING SET FORTH IN SECTION 9-105 OF THE TAX-PROPERTY ARTICLE
23	OF THE ANNOTATED CODE OF MARYLAND.
24	(2) 9-1-1 Public Safety Telecommunicator has the meaning set forth in Section 9-261
25	OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.
26	(B) Creation. In accordance with § 9-261 of the Tax-Property Article of the Annotated
27	CODE OF MARYLAND, THERE IS A HOWARD COUNTY PROPERTY TAX CREDIT AGAINST THE TAX ON
28	REAL PROPERTY THAT QUALIFIES UNDER THIS SECTION.
29	(C) <i>Eligibility - Generally</i> . A 9-1-1 Public Safety Telecommunicator is eligible for a tax
30	CREDIT UNDER THIS SECTION IF THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR:
31	(1) IS EMPLOYED FULL TIME BY THE HOWARD COUNTY DEPARTMENT OF POLICE AS AN

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1	EMERGENCY COMMUNICATIONS OPERATOR, DISPATCHER, DISPATCHER FIRST CLASS,
2	SENIOR DISPATCHER, OR EMERGENCY COMMUNICATIONS SUPERVISOR; AND
3	(2) Does not receive a tax credit pursuant to Section $20.129$ or $20.129E$ of this Code
4	FOR THE SAME REAL PROPERTY; AND
5	(3) HAS COMPLETED THE EMPLOYMENT PROBATIONARY PERIOD.
6	(D) AMOUNT OF CREDIT.
7	(1) Subject to the conditions in this section, the tax credit may not exceed $$2,500$ or
8	THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING.
9	(2) THE PROPERTY OWNER SHALL RECEIVE:
10	(i) For the taxable year beginning July 1, 2018 and ending June 30, 2019, 50% of
11	THE TAX CREDIT AUTHORIZED BY THIS SECTION; AND
12	(II) For each taxable year thereafter, $100\%$ of the tax credit authorized by this
13	SECTION.
14	(E) TERMINATION OF CREDIT. THE TAX CREDIT CREATED BY THIS SECTION SHALL TERMINATE AND
15	THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR WILL NOT BE ELIGIBLE IF ANY OF THE FOLLOWING
16	OCCURS:
17	(1) THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR IS NO LONGER EMPLOYED BY THE HOWARD
18	COUNTY POLICE DEPARTMENT FOR A REASON OTHER THAN A SERVICE RELATED DISABILITY,
19	AND:
20	(i) If the 9-1-1 Public Safety Telecommunicator was separated from
21	EMPLOYMENT "FOR CAUSE" AS SET FORTH IN SECTION $1.115$ of this Code, the former
22	9-1-1 PUBLIC SAFETY TELECOMMUNICATOR SHALL BE LIABLE FOR:
23	A. ALL OF THE PROPERTY TAXES THAT THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR
24	WOULD HAVE BEEN LIABLE FOR IN THE TAXABLE YEAR OF THE SEPARATION OF
25	EMPLOYMENT, AS IF THE TAX CREDIT HAD NOT BEEN GRANTED UNDER THIS SECTION;
26	AND
27	B. All interest and penalties on those taxes computed in the manner set
28	FORTH IN SECTION 20.203 OF THIS TITLE; OR
29	(II) IF THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR SEPARATED FROM EMPLOYMENT FOR
30	REASONS OTHER THAN "FOR CAUSE" AS SET FORTH IN SECTION $1.115$ of this Code, the
31	TAX CREDIT SHALL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH

THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR WAS ELIGIBLE FOR THE TAX CREDIT
 AND THE FORMER 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR SHALL BE LIABLE FOR ALL
 REMAINING PROPERTY TAXES.

4 (2) THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR NO LONGER RESIDES IN OR OWNS THE
5 DWELLING FOR WHICH THE CREDIT WAS GRANTED.

6 (F) Application and annual verification. On or before the date that the Department sets,

7 AN INDIVIDUAL SEEKING A CREDIT UNDER THIS SECTION MUST SUBMIT TO THE DEPARTMENT OF
8 FINANCE:

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

10 (2) DURING EACH SUBSEQUENT YEAR, THE VERIFICATION THAT THE DEPARTMENT REQUIRES TO

11 SHOW THAT THE INDIVIDUAL AND THE PROPERTY REMAIN QUALIFIED FOR THE CREDIT.

12 (G) PUBLICITY. THE DEPARTMENT OF FINANCE SHALL PUBLICIZE THE CREDIT AUTHORIZED BY THIS

13 SECTION IN A WAY DESIGNED TO INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT.

14 (H) *Report*. In conjunction with the Report required by Section 20.129F of this Subtitle,

15 WITHIN 30 DAYS AFTER THE END OF TAX YEAR 2024, THE COUNTY EXECUTIVE SHALL SUBMIT TO

16 THE COUNTY COUNCIL A REPORT ON THE EFFECTIVENESS OF THE TAX CREDIT AS A LIVE-WHERE-

17 YOU-WORK INCENTIVE. THE REPORT SHALL INCLUDE ANNUAL DATA FOR EACH 9-1-1 PUBLIC

18 SAFETY TELECOMMUNICATOR ON:

- **19** (1) THE UTILIZATION OF THE TAX CREDIT; AND
- 20 (2) THE PERCENTAGE OF 9-1-1 PUBLIC SAFETY TELECOMMUNICATORS WHO LIVE IN THE
   21 COUNTY.
- 22

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

the changes made by this Act shall apply beginning in the taxable year beginning July 1, 2018.

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Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that
this Act shall become effective 61 days after its enactment.

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