

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

County Council of Howard County, Maryland

2018 Legislative Session

Legislative Day No. 8

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 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 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

1 THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR WAS ELIGIBLE FOR THE TAX CREDIT
2 AND THE FORMER 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR SHALL BE LIABLE FOR ALL
3 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, SUBJECT TO SECTION 22.1000 OF THE COUNTY
16 CODE, THE COUNTY EXECUTIVE SHALL SUBMIT TO THE COUNTY COUNCIL A REPORT ON THE
17 EFFECTIVENESS OF THE TAX CREDIT AS A LIVE-WHERE-YOU-WORK INCENTIVE. THE REPORT SHALL
18 INCLUDE ANNUAL DATA FOR EACH 9-1-1 PUBLIC 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
24 *the changes made by this Act shall apply beginning in the taxable year beginning July 1, 2018.*

25
26 ***Section 3. And Be It Further Enacted*** by the County Council of Howard County, Maryland that
27 *this Act shall become effective 61 days after its enactment.*