

Introduced 6/4/18
Public Hearing 6/18/18
Council Action 7/2/18
Executive Action 7/9/18
Effective Date 9/8/18

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 June 4, 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 the Charter, the Bill was read for a second time at a public hearing on June 18, 2018.

By order Jessica Feldmark
Jessica Feldmark, Administrator

This Bill was read the third time on July 2, 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 5th day of July, 2018 at 4 a.m/p.m.

By order Jessica Feldmark
Jessica Feldmark, Administrator

Approved Vetoed by the County Executive July 9, 2018

Allan H. Kittleman
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 **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:*
10

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) *ELIGIBILITY - GENERALLY.* 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

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.***

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on July 9, 2018.

Jessica Feldmark
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 _____, 2018.

Jessica Feldmark, Administrator to the County Council

Amendment 1 to Council Bill No. 42-2018

BY: The Chairperson

Legislative Day No. 10

Date: 7/2/18

Amendment No. 1

(This amendment requires the report to submitted in a manner consistent with Council Bill 43-2018.)

1 On page 3, in line 15, after "2024," insert "SUBJECT TO SECTION 22.1000 OF THE COUNTY
2 CODE,".

ADOPTED 7/2/18
PAILED _____
SIGNATURE Jessica Feldman

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