

Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Council Action \_\_\_\_\_  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council of Howard County, Maryland

2019 Legislative Session

Legislative Day No. **11**

### Bill No. 43-2019

Introduced by: The Chairperson at the request of the County Executive  
Co-sponsored by: Opel Jones, Christiana Mercer Rigby and Liz Walsh

AN ACT extending the tax credit for real property applicable to public safety officers to include volunteer emergency medical technicians; providing for the application of this Act; and generally relating to property tax credits for real property in the Howard County Code.

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Introduced and read first time \_\_\_\_\_, 2019. Ordered posted and hearing scheduled.

By order \_\_\_\_\_  
Diane Schwartz Jones, 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 \_\_\_\_\_, 2019.

By order \_\_\_\_\_  
Diane Schwartz Jones, Administrator

This Bill was read the third time on \_\_\_\_\_, 2019 and Passed \_\_\_\_, Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order \_\_\_\_\_  
Diane Schwartz Jones, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_ day of \_\_\_\_\_, 2019 at \_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Diane Schwartz Jones, Administrator

Approved/Vetoed by the County Executive \_\_\_\_\_, 2019

\_\_\_\_\_  
Calvin Ball, 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  
4 *By amending*

5 *Title 20, Taxes, Charges, and Fees*

6 *Section 20.129F “Property tax credit for real property owned by certain Public Safety*  
7 *Officers”*

8 *Subsections (d) and (f)*

9  
10 **Title 20. Taxes, Charges, and Fees.**

11 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**

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13 **Section 20.129F. Property tax credit for real property owned by certain Public Safety**  
14 **Officers.**

15 (d) *Eligibility—Volunteer [[Firefighter]]PERSONNEL.* A Public Safety Officer who is a Howard  
16 County volunteer firefighter OR EMERGENCY MEDICAL TECHNICIAN is eligible for a tax credit under  
17 this section if the Public Safety Officer:

18 (1) Is a member of a volunteer fire corporation listed in section 17.103(a) of this Code;

19 (2) Meets the operational standard for volunteer personnel as established by General Order of  
20 the Department of Fire and Rescue Services;

21 (3) Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the  
22 same real property;

23 (4) Has maintained an active service standard under section 17.103 of this Code for the  
24 preceding calendar year; and

25 (5) Has maintained an active service standard under section 17.103 of this Code as a volunteer  
26 firefighter OR EMERGENCY MEDICAL TECHNICIAN for at least five years continuously.

27 (f) *Termination of Credit.* The tax credit created by this section shall terminate and the Public  
28 Safety Officer will not be eligible if any of the following occurs:

29 (1) The Public Safety Officer is no longer employed full time by the Public Safety Agency, or  
30 no longer eligible under subsection (d) for volunteer firefighters OR EMERGENCY MEDICAL

31           TECHNICIANS and:

32           (i) If the Public Safety Officer was separated from employment "for cause" as set forth  
33           in section 1.115 of this Code, the former Public Safety Officer shall be liable for:

34           a. All of the property taxes that the officer would have been liable for in the taxable  
35           year of the separation of employment, as if the tax credit had not been granted under  
36           this section; and

37           b. All interest and penalties on those taxes computed in the manner set forth in section  
38           20.203 of this title; or

39           (ii) If the Public Safety Officer separated from employment for reasons other than "for  
40           cause" as set forth in section 1.115 of this Code, the tax credit shall be applied only to  
41           the portion of the taxable year for which the officer was eligible for the tax credit and  
42           the former Public Safety Officer shall be liable for all remaining property taxes.

43           (2) The Public Safety Officer no longer resides in or owns the dwelling for which the credit  
44           was granted.

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46           ***Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that***  
47           ***volunteer emergency medical technicians who apply with the Department of Finance for a tax***  
48           ***credit under this Act shall be eligible to receive, retroactively, a credit for the taxable year that***  
49           ***begins July 1, 2019.***

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