

Introduced 9/13/2019
Public Hearing 9/16/2019
Council Action 10/07/2019
Executive Action 10/14/2019
Effective Date 12/14/2019

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.

Introduced and read first time September 3, 2019. Ordered posted and hearing scheduled.

By order Diane A. Jones
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 September 16, 2019.

By order Diane A. Jones
Diane Schwartz Jones, Administrator

This Bill was read the third time on October 7, 2019 and Passed , Passed with amendments _____, Failed _____.

By order Diane A. Jones
Diane Schwartz Jones, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 8th day of October, 2019 at 2:00 a.m./p.m.

By order Diane A. Jones
Diane Schwartz Jones, Administrator

Approved/Vetoed by the County Executive October 14, 2019

Calvin Ball
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.**

12
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.

45

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.*

50

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.*

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on October 14, 2019.

Diane Schwartz Jones
Diane Schwartz Jones, 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 _____, 2019.

Diane Schwartz Jones, 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 _____, 2019.

Diane Schwartz Jones, 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 _____, 2019.

Diane Schwartz Jones, 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 _____, 2019.

Diane Schwartz Jones, 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 _____, 2019.

Diane Schwartz Jones, Administrator to the County Council