

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

County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. **7**

Bill No. 27-2023

Introduced by: The Chairperson at the request of the County Executive

AN ACT for purposes of the property tax credit for real property owned by certain Public Safety Officers, amending the definition of Public Safety Officer in response to a State Law change; and generally relating to the property tax credit for real property owned by certain Public Safety Officers.

Introduced and read first time _____, 2023. Ordered posted and hearing scheduled.

By order _____
Michelle Harrod, 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 _____, 2023.

By order _____
Michelle Harrod, Administrator

This Bill was read the third time on _____, 2023 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2023 at ___ a.m./p.m.

By order _____
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive _____, 2023

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
9 **Title 20. Taxes, Charges, and Fees.**
10 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**

11
12 **Section 20.129F. Property tax credit for real property owned by certain Public Safety**
13 **Officers.**

- 14 (a) Definitions. In this section, the following terms have the meanings indicated:
- 15 (1) Dwelling has the meaning set forth in Section 9-105 of the Tax-Property Article of the
16 Annotated Code of Maryland.
- 17 (2) Public Safety Officer [[has the meaning set forth in Section 9-260 of the Tax-Property
18 Article of the Annotated Code of Maryland.]]MEANS:
- 19 (I) A FIREFIGHTER, AN EMERGENCY MEDICAL TECHNICIAN, A CORRECTIONAL OFFICER, A
20 POLICE OFFICER, OR A DEPUTY SHERIFF EMPLOYED FULL TIME BY A PUBLIC SAFETY
21 AGENCY IN HOWARD COUNTY; OR
- 22 (II) A VOLUNTEER FIREFIGHTER OR A VOLUNTEER EMERGENCY MEDICAL TECHNICIAN FOR A
23 PUBLIC SAFETY AGENCY IN HOWARD COUNTY.
- 24 (b) *Creation.* In accordance with Section 9-260 of the Tax-Property Article of the Annotated
25 Code of Maryland, there is a Howard County Property Tax Credit against the tax on real
26 property that qualifies under this section.
- 27 (c) *Eligibility—Generally.* A Public Safety Officer is eligible for a tax credit under this section
28 if the Public Safety Officer:
- 29 (1) Is employed full-time by:
- 30 (i) The Howard County Department of Fire and Rescue Services as a firefighter or
31 emergency medical technician;

- 32 (ii) The Howard County Department of Police as a police officer;
- 33 (iii) The Howard County Department of Corrections as a correctional officer; or
- 34 (iv) The Howard County Sheriff's Office as a deputy sheriff;
- 35 (2) Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the
- 36 same real property; and
- 37 (3) Has completed the employment probationary period.
- 38 (d) *Eligibility—Volunteer Personnel.* A Public Safety Officer who is a Howard County
- 39 volunteer firefighter or emergency medical technician is eligible for a tax credit under this
- 40 section if the Public Safety Officer:
- 41 (1) Is a member of a volunteer fire corporation listed in section 17.103(a) of this Code;
- 42 (2) Meets the operational standard for volunteer personnel as established by General Order
- 43 of the Department of Fire and Rescue Services;
- 44 (3) Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the
- 45 same real property;
- 46 (4) Has maintained an active service standard under section 17.103 of this Code for the
- 47 preceding calendar year; and
- 48 (5) Has maintained an active service standard under section 17.103 of this Code as a
- 49 volunteer firefighter or emergency medical technician for at least five years
- 50 continuously.
- 51 (e) *Amount of Credit:*
- 52 (1) Subject to the conditions in this section, the tax credit may be granted in an amount of
- 53 up to \$2,500.00 per dwelling, but not to exceed the amount of the tax on the property.
- 54 (2) The public safety officer shall receive:
- 55 (i) For the taxable year beginning July 1, 2018 and ending June 30, 2019, 50 percent
- 56 of the tax credit authorized by this section; and
- 57 (ii) For each taxable year thereafter, 100 percent of the tax credit authorized by this
- 58 section.
- 59 (f) *Termination of Credit.* The tax credit created by this section shall terminate and the Public
- 60 Safety Officer will not be eligible if any of the following occurs:

- 61 (1) The Public Safety Officer is no longer employed full time by the Public Safety
62 Agency, or no longer eligible under subsection (d) for volunteer firefighters or
63 emergency medical technicians and:
- 64 (i) If the Public Safety Officer was separated from employment "for cause" as set
65 forth in section 1.115 of this Code, the former Public Safety Officer shall be liable
66 for:
- 67 a. All of the property taxes that the officer would have been liable for in the
68 taxable year of the separation of employment, as if the tax credit had not
69 been granted under this section; and
- 70 b. All interest and penalties on those taxes computed in the manner set forth in
71 section 20.203 of this title; or
- 72 (ii) If the Public Safety Officer separated from employment for reasons other than
73 "for cause" as set forth in section 1.115 of this Code, the tax credit shall be
74 applied only to the portion of the taxable year for which the officer was eligible
75 for the tax credit and the former Public Safety Officer shall be liable for all
76 remaining property taxes.
- 77 (2) The Public Safety Officer no longer resides in or owns the dwelling for which the
78 credit was granted.
- 79 (g) *Application and Annual Verification.* On or before the date that the Department sets, an
80 individual seeking a credit under this section must submit to the Department of Finance:
- 81 (1) An application in the form that the Department requires; and
82 (2) During each subsequent year, the verification that the Department requires to show that
83 the individual and the property remain qualified for the credit.
- 84 (h) *Publicity.* The Department of Finance shall publicize the credit authorized by this section in
85 a way designed to inform those most likely to benefit from the credit.
- 86 (i) *Report.* Within 30 days after the end of tax year 2024, the County Executive shall submit to
87 the County Council a report on the effectiveness of the tax credit as a live-where-you-work
88 incentive. The report shall include annual data for each public safety agency or company on:
- 89 (1) The utilization of the tax credit; and
90 (2) The percentage of Public Safety Officers who live in the County.

91

92 **Section 2. And Be It Further Enacted** by the County Council of Howard County, Maryland that
93 *this Act shall become effective 61 days after its enactment.*