



Howard County

Internal Memorandum

SUBJECT-- Testimony for CB __-2023

To: Brandee Ganz
Chief Administrative Officer

From: Rafiu O. Ighile 
Director of Finance

The purpose of this legislation is to amend the definition of disabled law enforcement officer or rescue worker by adding Baltimore County to the current definition. The effect of this change is that a disabled law enforcement officer or rescue worker may have become disabled as result of employment in Baltimore County.

Our local property tax revenues may decrease due to more taxpayers becoming eligible however we are unable to determine the fiscal impact. The amount of the decrease depends on the assessed value of the residential property that is eligible for the property tax credit. We do not have reliable information currently to determine the fiscal impact, but we are averaging approximately \$4,062 for Tax Year 2023 (Fiscal Year 2023/2024) for those already receiving this tax credit.

Cc: Jennifer Sager