

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

County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. **8**

Bill No. 33-2023

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 disabled law enforcement officers or rescue workers, amending the definition of disabled law enforcement officer or rescue worker; and generally relating to the property tax credit for real property owned by certain law enforcement officers or rescue workers.

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 *Subsection (a) of Section 20.119A. Credit for disabled law enforcement officer or rescue*
7 *worker or surviving spouse of fallen law enforcement officers or rescue workers.*

8
9 **Title 20. Taxes, Charges, and Fees.**
10 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**
11 **Part II. Statewide Tax Credits.**

12
13 **Section 20.119A. Credit for disabled law enforcement officer or rescue worker or surviving**
14 **spouse of fallen law enforcement officers or rescue workers.**

15 (a) *Definitions.* In this section the following words have the meanings indicated:

16 (1) (i) *Disabled law enforcement officer or rescue worker* means an individual who:

- 17 1. Has been found to be permanently and totally disabled by an administrative body
18 or court of competent jurisdiction authorized to make such a determination; and
19 2. Became disabled:
20 a. As a result of or in the course of employment as a law enforcement officer or
21 correctional officer for Howard [[County]]COUNTY, BALTIMORE COUNTY, or a
22 jurisdiction with reciprocity; or
23 b. While in active service of a career or volunteer fire, rescue, or emergency
24 medical service of Howard [[County]]COUNTY, BALTIMORE COUNTY, or a
25 jurisdiction with reciprocity.

26 (ii) *Disabled law enforcement officer or rescue worker* does not include an individual
27 whose disability is the result of:

- 28 1. The individual's own willful misconduct or abuse of alcohol or drugs; or
29 2. An occupational disease that did not result from an accidental injury within the
30 meaning of those terms under the Maryland Workers Compensation Act.

31 (2) (i) *Dwelling* means real property that:

- 32 1. Is the legal residence of a surviving spouse or disabled law enforcement officer or
33 rescue worker; and
- 34 2. Is occupied by not more than two families.
- 35 (ii) *Dwelling* includes the lot or curtilage and structures necessary to use the real property
36 as a residence.
- 37 (3) *Fallen law enforcement officer or rescue worker* means an individual who dies:
- 38 (i) As a result of or in the course of employment as a law enforcement officer or
39 correctional officer; or
- 40 (ii) While in the active service of a fire, rescue, or emergency medical service, unless the
41 death was a result of the individual's own willful misconduct or abuse of alcohol or
42 drugs.
- 43 (4) *Jurisdiction with reciprocity* means a jurisdiction in the State of Maryland that offers a
44 similar credit to a Howard County disabled law enforcement officer or rescue worker.
- 45 (5) *Surviving spouse* means a surviving spouse, who has not remarried, of a fallen law
46 enforcement officer or rescue worker.

47

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