

Introduced 06.05.2023  
Public Hearing 06.20.2023  
Council Action 07.05.2023  
Executive Action 07.07.2023  
Effective Date 09.06.2023

**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 June 5, 2023. Ordered posted and hearing scheduled.

By order Michelle Harrod  
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 June 20, 2023.

By order Michelle Harrod  
Michelle Harrod, Administrator

This Bill was read the third time on July 5, 2023 and Passed , Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order Michelle Harrod  
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 6 day of July, 2023 at 2<sup>00</sup> a.m. (P.M.)

By order Michelle Harrod  
Michelle Harrod, Administrator

(Approved) Vetoed by the County Executive July 7, 2023

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  
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.*



# Howard County

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## Internal Memorandum

*SUBJECT-- Testimony for CB \_\_-2023*

TO: Brandee Ganz  
Chief Administrative Officer

From: Rafiu O. Ighile *RI*  
Director of Finance

Senate Bill 61 repeals the definition of Public Safety Officer from the Tax-Property Article and replaces it with the authority for the governing body to adopt its own definition. The purpose of this legislation is to maintain the status quo to who receives this credit by inserting what was stricken by the General Assembly into Section 20-129F.

The proposed legislation has no fiscal impact because it does not add any other eligible groups or employees who would receive the credit.

Cc: Jennifer Sager

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on July 7, 2023.

Michelle R. Harrod  
Michelle R. Harrod, 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 \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle R. Harrod, 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 \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle R. Harrod, 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 \_\_\_\_\_, 2023.

\_\_\_\_\_  
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 \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle R. Harrod, 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 \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

