



# Howard County

*Internal Memorandum*

SUBJECT: Council Testimony and Fiscal Impact Statement  
Amendment to the Board to Promote Self-Sufficiency

TO: Brandee Ganz  
Chief Administrative Officer

FROM: Rafiu Ighile, Director *ROI*  
Department of Finance

DATE: December 13, 2024

The Administration supports and urges the passage of Council Bill No. \_\_\_-2025 which amends the maximum amount of the tax credit available to disabled law enforcement officers or rescue workers or to the surviving spouse of fallen law enforcement officers or rescue workers. The maximum amount of credit that can be granted is currently \$6,000. This legislation proposes to increase the amount of the tax credit to up to \$10,000.

### Fiscal Impact

Since the tax credit currently covers 100% of the county tax, up to \$6,000, there will be a small impact on the amount of the tax credit awarded. Currently, 10 properties receive the tax credit, totaling approximately \$49,000, with 2 of those reaching the \$6,000 maximum. Our average tax credit is \$4,867 for Tax Year 2024 (Fiscal year 2024/2025) for those properties that are receiving the credit. If all properties were to reach the maximum (county tax of \$10,000 or more), the potential impact would be \$100,000 or an additional \$51,000.