Public Hearing
Council Action
Executive Action
Ciffective Date

County Council of Howard County, Maryland

2018 Legislative Session

Legislative Day No. 1

Bill No. 7-2018

Introduced by: The Chairperson at the request of the County Executive <u>and Calvin</u>
<u>Ball and cosponsored by Greg Fox, Jennifer Terrasa, and Jon Weinstein.</u>

AN ACT establishing a tax credit against the County property tax imposed on certain real property that is owned by certain public safety officers under certain circumstances; establishing the amount, terms, and conditions of the credit; and generally relating to real property tax credits.

Introduced and read first time
By order the state of the warre
Jessioa Feldmark, Administrator
이 되어 보는데 가는 것으로 가득하다. 그런 그는 그는 그는 그를 하게 하는데 그 사람들이 모든데 없다면 하지 않는데 그렇게 되었다.
Having been posted and acting of time & place of begins & title of Dill begins been walked, do not dead of Dill
Having been posted and notice of time & place of hearing & title of Bill having been published according to the Charter, the Bill was read for a second time at a public hearing on 2018.
second time at a pulled relating on
By order Lessica feldmark
Jessica Feldmark, Administrator
74
This Bill was read the third time on 2018 and Passed, Passed with amendments, Failed
By order lessoca feldwark
Jessica Feldmark, Administrator
Sealed with the County Seal and presented to the County Executive for approval this 7 day of Jebruary 2018 at 4:3cm/1/m.
By order floored feldmark
Jessica Feldmark, Administrator
Approved Vetoed by the County Executive 70 8, 2018
raphorough cross by the country Executive 7 5 , 2016
ff the true
Allan H. Kittleman, 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; <u>Underlining</u> 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 adding Title 20 "Taxes, Charges, and Fees"		
5	Section 20.129F "Property tax credit for real property owned by certain public safety		
6	officers"		
7			
8	Title 20. Taxes, Charges, and Fees.		
9	Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.		
10	Part III. State-Authorized Howard County Tax Credits.		
11			
12	SECTION 20.129F. PROPERTY TAX CREDIT FOR REAL PROPERTY OWNED BY CERTAIN PUBLIC		
13	SAFETY 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		
16	OF THE ANNOTATED CODE OF MARYLAND.		
17	(2) Public Safety Officer has the meaning set forth in Section 9-260 of the Tax		
18	PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.		
19	(B) CREATION. IN ACCORDANCE WITH SECTION 9-260 OF THE TAX-PROPERTY ARTICLE OF THE		
20	ANNOTATED CODE OF MARYLAND, THERE IS A HOWARD COUNTY PROPERTY TAX CREDIT AGAINST		
21	THE TAX ON REAL PROPERTY THAT QUALIFIES UNDER THIS SECTION.		
22	(C) ELIGIBILITY - GENERALLY. A PUBLIC SAFETY OFFICER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS		
23	SECTION IF THE PUBLIC SAFETY OFFICER:		
24	(1) IS EMPLOYED FULL-TIME BY:		
25	(I) THE HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES AS A		
26	FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN;		
27	(II) THE HOWARD COUNTY DEPARTMENT OF POLICE AS A POLICE OFFICER;		
28	(III) THE HOWARD COUNTY DEPARTMENT OF CORRECTIONS AS A		
29	CORRECTIONAL OFFICER; OR		
30	(IV) THE HOWARD COUNTY SHERIFF'S OFFICE AS A DEPUTY SHERIFF;		
31			

Т	1 (± 2) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION	20.129 OR 20.129E OF THIS
2	2 CODE FOR THE SAME REAL PROPERTY; AND	
3	3 (2 $\underline{3}$) Has completed the employment probationary periods	OD AND IS EMPLOYED BY A
4	4 PUBLIC SAFETY AGENCY IN HOWARD COUNTY.	
5.	5 (D) ELIGIBILITY – VOLUNTEER FIREFIGHTER. A PUBLIC SAFETY OFFICER W	vho is a Howard County
6	6 VOLUNTEER FIREFIGHTER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS SEC	TION IF THE PUBLIC SAFETY
7	7 OFFICER:	
8	8 (1) IS A MEMBER OF A VOLUNTEER FIRE CORPORATION LISTE	d in Section 17.103(a) of
9	9 <u>THIS CODE</u> ;	
10	10 (2) MEETS THE OPERATIONAL STANDARD FOR VOLUNTEER 3	PERSONNEL AS
11	11 ESTABLISHED BY GENERAL ORDER OF THE DEPARTMENT	OF FIRE AND RESCUE
12	12 <u>Services;</u>	
13	Does not receive a tax credit pursuant to Section	20.129 or 20.129E of this
14	14 CODE FOR THE SAME REAL PROPERTY;	
15	15 $(2\underline{4})$ Has maintained an active service standard under	SECTION 17.103 OF THIS
16	16 CODE FOR THE PRECEDING CALENDAR YEAR; AND	
17	17 (3) Has been a volunteer firefighter for 10 years continuo	USLY.
18	18 (5) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION	ON 17.103 OF THIS CODE AS
19	19 <u>A VOLUNTEER FIREFIGHTER FOR AT LEAST 5 YEARS CONTINUOUS</u>	SLY
20	20 (E) Amount of Credit:	
21	21 (1) Subject to the conditions in this Section, the tax cred	IT MAY BE GRANTED IN AN
22	22 Amount of <u>up to</u> \$2,500 per dwelling, <u>but not to exceed to</u>	THE AMOUNT OF THE TAX ON
23	23 <u>THE PROPERTY</u> .	
24	24 (2) The public safety officer shall receive:	
25	25 (I) In tax year 2019, 50% of the tax credit authorized b	Y THIS SECTION; AND
26	26 (II) In tax year 2020 and beyond, 100% of the tax cr	EDIT AUTHORIZED BY THIS
27	27 SECTION.	
28	28 (F) TERMINATION OF CREDIT. THE TAX CREDIT CREATED BY THIS SECT	ION SHALL TERMINATE AND
29	29 THE PUBLIC SAFETY OFFICER WILL NOT BE ELIGIBLE IF ANY OF THE FOLL	OWING OCCURS:
30	30 (1) THE PUBLIC SAFETY OFFICER IS NO LONGER EMPLOYED FULL TO	ME BY THE PUBLIC SAFETY
31	AGENCY, OR NO LONGER ELIGIBLE UNDER SUBSECTION (D) FOR	NOLUNTEER FIREFIGHTERS

T	AND:
2	(I) IF THE PUBLIC SAFETY OFFICER WAS SEPARATED FROM EMPLOYMENT "FOR CAUSE" AS
3	SET FORTH IN SECTION 1.115 OF THIS CODE, THE FORMER PUBLIC SAFETY OFFICER SHALI
4	BE LIABLE FOR:
5	A. ALL OF THE PROPERTY TAXES THAT THE OFFICER WOULD HAVE BEEN LIABLE FOR IN
6	THE TAXABLE YEAR OF THE SEPARATION OF EMPLOYMENT, AS IF THE TAX CREDIT
, , , 7	HAD NOT BEEN GRANTED UNDER THIS SECTION; AND
8	B. ALL INTEREST AND PENALTIES ON THOSE TAXES COMPUTED IN THE MANNER SET
9	FORTH IN SECTION 20.203 OF THIS TITLE; OR
10	(II) IF THE PUBLIC SAFETY OFFICER SEPARATED FROM EMPLOYMENT FOR REASONS OTHER
11	THAN "FOR CAUSE" AS SET FORTH IN SECTION 1.115 OF THIS CODE, THE TAX CREDIT
12	SHALL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH THE
13	OFFICER WAS ELIGIBLE FOR THE TAX CREDIT AND THE FORMER PUBLIC SAFETY OFFICER
14	SHALL BE LIABLE FOR ALL REMAINING PROPERTY TAXES.
15	(2) The public safety officer no longer resides in or owns the dwelling for which
16	THE CREDIT WAS GRANTED.
17	(G) APPLICATION. TO RECEIVE THE CREDIT, A PROPERTY OWNER SHALL SUBMIT AN APPLICATION TO
18	THE COUNTY BY A DATE SET BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE.
19	(G) APPLICATION AND ANNUAL VERIFICATION. ON OR BEFORE THE DATE THAT THE DEPARTMENT SETS,
20	AN INDIVIDUAL SEEKING A CREDIT UNDER THIS SECTION MUST SUBMIT TO THE DEPARTMENT OF
21	FINANCE:
22	(1) AN APPLICATION IN THE FORM THAT THE DEPARTMENT REQUIRES; AND
23	(2) DURING EACH SUBSEQUENT YEAR, THE VERIFICATION THAT THE DEPARTMENT
24	REQUIRES TO SHOW THAT THE INDIVIDUAL AND THE PROPERTY REMAIN QUALIFIED FOR THE
25	<u>CREDIT.</u>
26	(H) PUBLICITY. THE DEPARTMENT OF FINANCE SHALL PUBLICIZE THE CREDIT AUTHORIZED BY THIS
27	SECTION IN A WAY DESIGNED TO INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT.
28	"(I) REPORT. WITHIN 30 DAYS AFTER THE END OF TAX YEAR 2024, THE COUNTY EXECUTIVE SHALL
29	SUBMIT TO THE COUNTY COUNCIL A REPORT ON THE EFFECTIVENESS OF THE TAX CREDIT AS A
30	LIVE-WHERE-YOU-WORK INCENTIVE. THE REPORT SHALL INCLUDE ANNUAL DATA FOR EACH PUBLIC
31	SAFETY AGENCY OR COMPANY ON:

1 (1) THE UTILIZATION OF THE TAX CREDIT; AND

3

- 2 (2) THE PERCENTAGE OF PUBLIC SAFETY OFFICERS WHO LIVE IN THE COUNTY.
- 4 Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that
- 5 this Act shall become effective 61 days after its enactment.

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on , 2018.
Togica Teldman
Jessica Feldmark, Administrator to the County Council
kantara kan kantarah kan <u>istan bikan</u> ika kantarah kan kantara
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, 2018.
Jessica Feldmark, Administrator to the County Council
경기 가고 그 점점 모음이 가장하고 하는 감 수를 다는 것은 것이 되었다.
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, 2018.
Jessica Feldmark, Administrator to the County Council
BY THE COUNCIL
This pill and being him and a first of the control
This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on, 2018.
이 어느에 나를 무슨 바다 사람이 되었습니다. 이 아이는 모양 나는 바쁜 어느 나를 모르다.
그는 모든 그리는 일반에 모든 이 그는 병원이 받는 이 하는 모든 바람이 모든 그리지 않아하는
Jessica Feldmark, Administrator to the County Council
하이 눈이는 용도하는 것으로 이 모르고 그렇게 살길도하는 하는 것이라는 돈 모이었습니까.
BY THE COUNCIL
This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the
Council stands failed on, 2018.
Jessica Feldmark, Administrator to the County Council
Jessica Foldmark, Administrator to the Country Council
분드레마시크 (1952년) 18일 1일
BY THE COUNCIL
현 마음이 살아 이 얼마 한테니다 사람들이 하는 이렇게 되고 있다. 그 그 그 그들은 그 물이 살아 있다는 아는 것이다.
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, 2018.
하는 사람들과 공연 가는 사람들이 들어가게 하지 않는데 사람이 모두는 이 사람이 되고 바라고 있다.
Jessica Feldmark, Administrator to the County Council

Amendment ____ to Council Bill No. 7-2018

BY: The Chairperson at the request of the County Executive and Calvin Ball

(This amendment:

Legislative Day No. 2 Date: February 5, 2018

Amendment No.

(1) Clarifies the agencies for which a public safety officer must be employed;

Department of Fire and Rescue Services;

(2) Requires that a volunteer firefighter meet operational standards set forth by the

(3) Amends the required years of active service for volunteer firefighters to be 5 years continuously, instead of 10; (4) Amends the application process to require annual verification; and (5) Amends the sponsorship of Council Bill No. 7-2018. On the cover page, after "Introduced by: The Chairperson at the request of the County 1 Executive", insert "and Calvin Ball and cosponsored by Greg Fox, Jennifer Terrasa, and Jon 2 Weinstein. 3 4 On page 1, after line 23, insert: 5 6 (1) IS EMPLOYED FULL-TIME BY: THE HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES AS A 7 FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN; 8 THE HOWARD COUNTY DEPARTMENT OF POLICE AS A POLICE OFFICER; (II)9 THE HOWARD COUNTY DEPARTMENT OF CORRECTIONS AS A (III)10 CORRECTIONAL OFFICER; OR 11 THE HOWARD COUNTY SHERIFF'S OFFICE AS A DEPUTY SHERIFF; (IV) 12 13 On page 1, in line 24, strike "1" and substitute "2". 14 15 On page 1, in line 26, strike "2" and substitute "3" and strike "AND IS EMPLOYED BY A PUBLIC". 16 17 On page 1, in line 27, strike "SAFETY AGENCY IN HOWARD COUNTY". 18 19

On page 1, af	ter line 30, insert:
"(1)	IS A MEMBER OF A VOLUNTEER FIRE CORPORATION LISTED IN SECTION 17.103(A) OF
	THIS CODE;
(2)	MEETS THE OPERATIONAL STANDARD FOR VOLUNTEER PERSONNEL AS
	ESTABLISHED BY GENERAL ORDER OF THE DEPARTMENT OF FIRE AND RESCUE
	SERVICES;".
On page 1, in	line 31, strike "1" and substitute "3".
	그런 하는 유민이 이번 사람이 있었다. 그는 이번 사람들은 살이 바다를 하는 것은 이번 나는
On page 2, in	a line 2, strike "2" and substitute "4".
On page 2, st	rike line 4 and substitute:
"(5) HAS MA	INTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS CODE AS A
VOLUNTEER 1	FIREFIGHTER FOR AT LEAST 5 YEARS CONTINUOUSLY.".
	그는 이번 등 수도 하면도 불통한 것은 모든 이번 있는 그런 그렇게 되는 것이다. 그런 것이다.
On page 2, in	n line 7, after "OF" insert "UP TO" and, in the same line, after "DWELLING" insert ",
BUT NOT TO I	EXCEED THE AMOUNT OF THE TAX ON THE PROPERTY".
On page 3, s	trike lines 1 and 2, inclusive and in their entirety, and substitute:
"(G) APPLICA	TION AND ANNUAL VERIFICATION.
ON OR BEFO	RE THE DATE THAT THE DEPARTMENT SETS, AN INDIVIDUAL SEEKING A CREDIT UNDER
THIS SECTION	N MUST SUBMIT TO THE DEPARTMENT OF FINANCE:
<u>(1)</u>	AN APPLICATION IN THE FORM THAT THE DEPARTMENT REQUIRES; AND
<u>(2)</u>	DURING EACH SUBSEQUENT YEAR, THE VERIFICATION THAT THE DEPARTMENT
	REQUIRES TO SHOW THAT THE INDIVIDUAL AND THE PROPERTY REMAIN QUALIFIED
	FOR THE CREDIT.".
	ABOPTED 2/5/18 FAILED
	FAILED
	"(1) (2) On page 1, in On page 2, in On page 2, in VOLUNTEER I On page 3, in BUT NOT TO I On page 3, s "(G) APPLICATION THIS SECTION (1)

Amendment 2 to Council Bill No. 7-2018

Legislative Day No. 2

Date: 2/5/18

Amendment No. 2

(This amendment requires a report.)

- On page 3, at line 5, insert: 1
- "(I) REPORT. 2

8

- WITHIN 30 DAYS AFTER THE END OF TAX YEAR 2024, THE COUNTY EXECUTIVE SHALL SUBMIT TO 3
- THE COUNTY COUNCIL A REPORT ON THE EFFECTIVENESS OF THE TAX CREDIT AS A LIVE-WHERE-4
- YOU-WORK INCENTIVE. THE REPORT SHALL INCLUDE ANNUAL DATA FOR EACH PUBLIC SAFETY 5
- AGENCY OR COMPANY ON: 6
- THE UTILIZATION OF THE TAX CREDIT; AND (1) 7
 - THE PERCENTAGE OF PUBLIC SAFETY OFFICERS WHO LIVE IN THE COUNTY." (2)

ABOPTED 2/5/18

FAILED
SIGNATURE Jessica Jeldmanl

Introduced	
Public Hearing —	
Council Action -	
Executive Action -	
Effective Date	

County Council of Howard County, Maryland

2018 Legislative Session	Legislative Day No.
	Bill No. 7 -2018
Introduced by: The	Chairperson at the request of the County Executive
owned by certain public safety	inst the County property tax imposed on certain real property that officers under certain circumstances; establishing the amount, term nd generally relating to real property tax credits.
Introduced and read first time	
Having been posted and notice of time & place of been second time at a public hearing on	earing & title of Bill having been published according to the Charter, the Bill was read for a, 2018.
	By order Jessica Feldmark, Administrator
This Bill was read the third time on	2018 and Passed, Passed with amendments, Failed
	By order Jessica Feldmark, Administrator
Sealed with the County Seal and presented to the County Seal and Seal	County Executive for approval thisday of, 2018 at a.m./p.m.
	By order Jessica Feldmark, Administrator
Approved/Vetoed by the County Executive	, 2018

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; <u>Underlining</u> indicates material added by amendment

Allan H. Kittleman, County Executive

1	Section 1. Be It Enacted by the County Council of Howard County, Maryland that the Howard
2	
3	
4	By adding Title 20 "Taxes, Charges, and Fees"
5	Section 20.129F "Property tax credit for real property owned by certain public safety
6	officers"
7	
8	Title 20. Taxes, Charges, and Fee
9	Subtitle 1. Real Property Tax; Administration, Cresits, And Enforcement.
10	Part III. State-Authorized Howard County Tax Credits.
11	
12	SECTION 20.129F. PROPERTY TAX CREDIT FOR REAL PROPERTY OWNED BY CERTAIN PUBLIC
13	SAFETY OFFICERS.
14	(A) DEFINITIONS. IN THIS SECTION, THE FOLLOWING FERMS HAVE THE MEANINGS INDICATED:
15	(1) Dwelling has the meaning set forth. Section 9-105 of the Tax-Property Article
16	OF THE ANNOTATED CODE OF MARY AND.
17	(2) Public Safety Officer has The Meaning set forth in Section 9-260 of the Tax-
18	PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.
19	(B) CREATION. IN ACCORDANCE WITH SECTION 9-260 OF THE TAX-PROPERTY ARTICLE OF THE
20	ANNOTATED CODE OF MARYLAND, THERE IS A HOWARD COUNTY PROPERTY TAX CREDIT AGAINST
21	THE TAX ON REAL PROPERTY MAT QUALIFIES UNDER THIS SECTION.
22	(C) ELIGIBILITY - GENERALY. A PUBLIC SAFETY OFFICER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS
23	SECTION IF THE PUBLIC SAFETY OFFICER:
24	(1) Does not receive a tax credit pursuant to Section 20.129 or 20.129E of this Code
25	FOR THE SAME REAL PROPERTY; AND
26	(2) HAS COMPLETED THE EMPLOYMENT PROBATIONARY PERIOD AND IS EMPLOYED BY A PUBLIC
27	SAF TY AGENCY IN HOWARD COUNTY.
28	(D) ELICIBILITY – VOLUNTEER FIREFIGHTER. A PUBLIC SAFETY OFFICER WHO IS A HOWARD COUNTY
29	VOLUNTEER FIREFIGHTER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS SECTION IF THE PUBLIC SAFETY
30	OFFICER:
31	(1) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION 20 120 OF 20 120E OF THE CORP.

Т	FOR THE SAME REAL PROPERTY,
2	(2) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS CODE FOR
3	THE PRECEDING CALENDAR YEAR; AND
4	(3) Has been a volunteer firefighter for 10 years continuously.
5	(E) AMOUNT OF CREDIT:
6	(1) Subject to the conditions in this Section, the tax credit may be granted in an
7	AMOUNT OF \$2,500 PER DWELLING.
8	(2) THE PUBLIC SAFETY OFFICER SHALL RECEIVE:
9	(I) IN TAX YEAR 2019, 50% OF THE TAX CREDIT AUTHORIZED BY THIS SECTION; AND
10	(II) IN TAX YEAR 2020 AND BEYOND, 100% OF THE TAX CREDIT AUTHORIZED BY THIS
11	SECTION.
12	(F) TERMINATION OF CREDIT. THE TAX CREDIT CREATED BY THIS SECTION SHALL TERMINATE AND
13	THE PUBLIC SAFETY OFFICER WILL NOT BE ELIGIBLE IF ANY OF THE FOLLOWING OCCURS:
14	(1) THE PUBLIC SAFETY OFFICER IS NO LONGER EMPLOYED FULL TIME BY THE PUBLIC SAFETY
15	AGENCY, OR NO LONGER ELIGIBLE UNDER SUBSECTION (D) FOR VOLUNTEER FIREFIGHTERS
16	AND:
17	(I) IF THE PUBLIC SAFETY OFFICER WAS SEPARATED FROM EMPLOYMENT "FOR CAUSE" AS
18	SET FORTH IN SECTION 1.115 OF THIS CODE, THE FORMER PUBLIC SAFETY OFFICER SHALL
19	BE LIABLE FOR:
20	A. ALL OF THE PROPERTY TAXES THAT THE OFFICER WOULD HAVE BEEN LIABLE FOR IN
21	THE TAXABLE YEAR OF THE SEPARATION OF EMPLOYMENT, AS IF THE TAX CREDIT
22	HAD NOT BEEN GRANTED UNDER THIS SECTION; AND
23	B. ALL INTEREST AND PENALTIES ON THOSE TAXES COMPUTED IN THE MANNER SET
24	FORTH IN SECTION 20.203 OF THIS TITLE; OR
25	(II) IF THE PUBLIC SAFETY OFFICER SEPARATED FROM EMPLOYMENT FOR REASONS OTHER
26	THAN FOR CAUSE" AS SET FORTH IN SECTION 1.115 OF THIS CODE, THE TAX CREDIT
27	SHALL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH THE
28	OFFICER WAS ELIGIBLE FOR THE TAX CREDIT AND THE FORMER PUBLIC SAFETY OFFICER
29	SHALL BE LIABLE FOR ALL REMAINING PROPERTY TAXES.
30	THE PUBLIC SAFETY OFFICER NO LONGER RESIDES IN OR OWNS THE DWELLING FOR WHICE
31	THE CREDIT WAS GRANTED

- 1 (G) APPLICATION. TO RECEIVE THE CREDIT, A PROPERTY OWNER SHALL SUBMIT AN APPLICATION TO
- 2 THE COUNTY BY A DATE SET BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE.
- 3 (H) Publicity. The Department of Finance shall publicize the credit authorized by this
- 4 SECTION IN A WAY DESIGNED TO INFORM THOSE MOST LIKELY TO BENEFIT FROM THE CREDIT.

5

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

Amendment ____ to Council Bill No. 7-2018

BY: The Chairperson at the request of the County Executive and Calvin Ball

(This amendment:

19

Legislative Day No. Z Date: February 5, 2018

Amendment No.

(1) Clarifies the agencies for which a public safety officer must be employed;

(2) Requires that a volunteer firefighter meet operational standards set forth by the Department of Fire and Rescue Services; (3) Amends the required years of active service for volunteer firefighters to be 5 years continuously, instead of 10; (4) Amends the application process to require annual verification; and (5) Amends the sponsorship of Council Bill No. 7-2018. On the cover page, after "Introduced by: The Chairperson at the request of the County 1 Executive", insert "and Calvin Ball and cosponsored by Greg Fox, Jennifer Terrasa, and Jon 2 Weinstein. 3 4 On page 1, after line 23, insert: 5 (1) IS EMPLOYED FULL-TIME BY: 6 THE HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES AS A 7 (I) FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN; 8 THE HOWARD COUNTY DEPARTMENT OF POLICE AS A POLICE OFFICER; (II)9 THE HOWARD COUNTY DEPARTMENT OF CORRECTIONS AS A (III) 10 CORRECTIONAL OFFICER; OR 11 (IV) THE HOWARD COUNTY SHERIFF'S OFFICE AS A DEPUTY SHERIFF; 12 13 On page 1, in line 24, strike "1" and substitute "2". 14 15 On page 1, in line 26, strike "2" and substitute "3" and strike "AND IS EMPLOYED BY A PUBLIC". 16 17 On page 1, in line 27, strike "SAFETY AGENCY IN HOWARD COUNTY". 18

1 .	On page 1, after line 30, insert:	
2	"(1) IS A MEMBER OF A VOLUNTEER FIRE CORPORATION LISTED IN SECTION 17.103(A) OF	
3	THIS CODE;	
4	(2) MEETS THE OPERATIONAL STANDARD FOR VOLUNTEER PERSONNEL AS	
5	ESTABLISHED BY GENERAL ORDER OF THE DEPARTMENT OF FIRE AND RESCUE	
6	Services;".	
7		
-8	On page 1, in line 31, strike "1" and substitute "3".	
9		
10	On page 2, in line 2, strike "2" and substitute "4".	
11		
12	On page 2, strike line 4 and substitute:	
13	"(5) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS CODE AS A	
14-	VOLUNTEER FIREFIGHTER FOR AT LEAST 5 YEARS CONTINUOUSLY.".	
15		
16	On page 2, in line 7, after "OF" insert "UP TO" and, in the same line, after "DWELLING" insert ",	
17	BUT NOT TO EXCEED THE AMOUNT OF THE TAX ON THE PROPERTY".	
18		
19	On page 3, strike lines 1 and 2, inclusive and in their entirety, and substitute:	
20	"(G) APPLICATION AND ANNUAL VERIFICATION.	
21	On or before the date that the Department sets, an individual seeking a credit under	
22	THIS SECTION MUST SUBMIT TO THE DEPARTMENT OF FINANCE:	
23	(1) AN APPLICATION IN THE FORM THAT THE DEPARTMENT REQUIRES; AND	
24	(2) DURING EACH SUBSEQUENT YEAR, THE VERIFICATION THAT THE DEPARTMENT	
25	REQUIRES TO SHOW THAT THE INDIVIDUAL AND THE PROPERTY REMAIN QUALIFIED	
26	FOR THE CREDIT.".	
27		

Amendment 2 to Council Bill No. 7-2018

BY:	Mary	Kay	Sigaty
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Legislative Day No. 2

Date: 2518

Amendment No. 2

(This amendment requires a report.)

- On page 3, at line 5, insert:
- 2 "(I) REPORT.
- 3 WITHIN 30 DAYS AFTER THE END OF TAX YEAR 2024, THE COUNTY EXECUTIVE SHALL SUBMIT TO
- 4 THE COUNTY COUNCIL A REPORT ON THE EFFECTIVENESS OF THE TAX CREDIT AS A LIVE-WHERE-
- 5 YOU-WORK INCENTIVE. THE REPORT SHALL INCLUDE ANNUAL DATA FOR EACH PUBLIC SAFETY
- 6 AGENCY OR COMPANY ON:
- 7 (1) THE UTILIZATION OF THE TAX CREDIT; AND
- 8 (2) THE PERCENTAGE OF PUBLIC SAFETY OFFICERS WHO LIVE IN THE COUNTY."