

Introduced 1/2/18
Public Hearing 1/16/18
Council Action 2/5/18
Executive Action 2/8/18
Effective Date 4/10/18

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 and Calvin Ball and cosponsored by Greg Fox, Jennifer Terrasa, and Jon Weinstein.

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 January 2, 2018. Ordered posted and hearing scheduled.

By order

Jessica Feldmark
Jessica Feldmark, Administrator

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 January 16, 2018.

By order

Jessica Feldmark
Jessica Feldmark, Administrator

This Bill was read the third time on February 5, 2018 and Passed , Passed with amendments , Failed .

By order

Jessica Feldmark
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 7th day of February, 2018 at 4:30 p.m.

By order

Jessica Feldmark
Jessica Feldmark, Administrator

Approved Vetoed by the County Executive Feb 8, 2018

Allan H. Kittleman
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; 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 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;

1 (12) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION 20.129 OR 20.129E OF THIS
2 CODE FOR THE SAME REAL PROPERTY; AND

3 (23) HAS COMPLETED THE EMPLOYMENT PROBATIONARY PERIOD ~~AND IS EMPLOYED BY A~~
4 PUBLIC SAFETY AGENCY IN HOWARD COUNTY.

5 (D) *ELIGIBILITY – VOLUNTEER FIREFIGHTER.* A PUBLIC SAFETY OFFICER WHO IS A HOWARD COUNTY
6 VOLUNTEER FIREFIGHTER IS ELIGIBLE FOR A TAX CREDIT UNDER THIS SECTION IF THE PUBLIC SAFETY
7 OFFICER:

8 (1) IS A MEMBER OF A VOLUNTEER FIRE CORPORATION LISTED IN SECTION 17.103(A) OF
9 THIS CODE;

10 (2) MEETS THE OPERATIONAL STANDARD FOR VOLUNTEER PERSONNEL AS
11 ESTABLISHED BY GENERAL ORDER OF THE DEPARTMENT OF FIRE AND RESCUE
12 SERVICES;

13 (13) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION 20.129 OR 20.129E OF THIS
14 CODE FOR THE SAME REAL PROPERTY;

15 (24) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS
16 CODE FOR THE PRECEDING CALENDAR YEAR; AND

17 ~~(3) HAS BEEN A VOLUNTEER FIREFIGHTER FOR 10 YEARS CONTINUOUSLY.~~

18 (5) HAS MAINTAINED AN ACTIVE SERVICE STANDARD UNDER SECTION 17.103 OF THIS CODE AS
19 A VOLUNTEER FIREFIGHTER FOR AT LEAST 5 YEARS CONTINUOUSLY

20 (E) *AMOUNT OF CREDIT:*

21 (1) SUBJECT TO THE CONDITIONS IN THIS SECTION, THE TAX CREDIT MAY BE GRANTED IN AN
22 AMOUNT OF UP TO \$2,500 PER DWELLING, BUT NOT TO EXCEED THE AMOUNT OF THE TAX ON
23 THE PROPERTY.

24 (2) THE PUBLIC SAFETY OFFICER SHALL RECEIVE:

25 (I) IN TAX YEAR 2019, 50% OF THE TAX CREDIT AUTHORIZED BY THIS SECTION; AND

26 (II) IN TAX YEAR 2020 AND BEYOND, 100% OF THE TAX CREDIT AUTHORIZED BY THIS
27 SECTION.

28 (F) *TERMINATION OF CREDIT.* THE TAX CREDIT CREATED BY THIS SECTION SHALL TERMINATE AND
29 THE PUBLIC SAFETY OFFICER WILL NOT BE ELIGIBLE IF ANY OF THE FOLLOWING OCCURS:

30 (1) THE PUBLIC SAFETY OFFICER IS NO LONGER EMPLOYED FULL TIME BY THE PUBLIC SAFETY
31 AGENCY, OR NO LONGER ELIGIBLE UNDER SUBSECTION (D) FOR VOLUNTEER FIREFIGHTERS

1 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 SHALL
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 CREDIT.

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

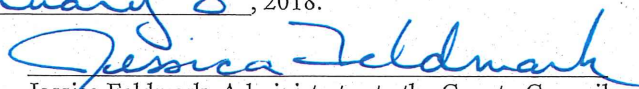
2 (2) THE PERCENTAGE OF PUBLIC SAFETY OFFICERS WHO LIVE IN THE COUNTY.

3

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 February 8, 2018.



Jessica Feldmark, 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 _____, 2018.

Jessica Feldmark, 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 _____, 2018.

Jessica Feldmark, 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 _____, 2018.

Jessica Feldmark, 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 _____, 2018.

Jessica Feldmark, 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 _____, 2018.

Jessica Feldmark, Administrator to the County Council

Amendment 1 to Council Bill No. 7-2018

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

Legislative Day No. 2
Date: February 5, 2018

Amendment No. 1

(This amendment:

- (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.

1 On the cover page, after “Introduced by: The Chairperson at the request of the County
2 Executive”, insert “and Calvin Ball and cosponsored by Greg Fox, Jennifer Terrasa, and Jon
3 Weinstein.”

4
5 On page 1, after line 23, insert:

6 (1) IS EMPLOYED FULL-TIME BY:

7 (I) THE HOWARD COUNTY DEPARTMENT OF FIRE AND RESCUE SERVICES AS A
8 FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN;

9 (II) THE HOWARD COUNTY DEPARTMENT OF POLICE AS A POLICE OFFICER;

10 (III) THE HOWARD COUNTY DEPARTMENT OF CORRECTIONS AS A
11 CORRECTIONAL OFFICER; OR

12 (IV) THE HOWARD COUNTY SHERIFF’S OFFICE AS A DEPUTY SHERIFF;

13
14 On page 1, in line 24, strike “1” and substitute “2”.

15
16 On page 1, in line 26, strike “2” and substitute “3” and strike “AND IS EMPLOYED BY A PUBLIC”.

17
18 On page 1, in line 27, strike “SAFETY AGENCY IN HOWARD COUNTY”.

19

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

ADOPTED 2/5/18
FAILED _____
SIGNATURE Jessica Feldman

Amendment 2 to Council Bill No. 7-2018

BY: Mary Kay Sigaty

Legislative Day No. 2

Date: 2/5/18

Amendment No. 2

(This amendment requires a report.)

1 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.”

ADOPTED

2/5/18

FAILED

SIGNATURE

Jessica Feldman

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

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 _____, 2018. Ordered posted and hearing scheduled.

By order _____
Jessica Feldmark, Administrator

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.

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 Executive for approval this ___ day of _____, 2018 at ___ a.m./p.m.

By order _____
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive _____, 2018

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; Underlining indicates material added by amendment

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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) 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 SAFETY AGENCY IN HOWARD COUNTY.

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30 OFFICER:

31 (1) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION 20.129 OR 20.129E OF THIS CODE

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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

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11 SECTION.

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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

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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
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29 SHALL BE LIABLE FOR ALL REMAINING PROPERTY TAXES.

30 (2) THE PUBLIC SAFETY OFFICER NO LONGER RESIDES IN OR OWNS THE DWELLING FOR WHICH
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 1 to Council Bill No. 7-2018

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

Legislative Day No. 2
Date: February 5, 2018

Amendment No. 1

(This amendment:

- (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;
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5 On page 1, after line 23, insert:

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8 FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN;

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11 CORRECTIONAL OFFICER; OR

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13
14 On page 1, in line 24, strike “1” and substitute “2”.

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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;
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5 ESTABLISHED BY GENERAL ORDER OF THE DEPARTMENT OF FIRE AND RESCUE
6 SERVICES;”.

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8 On page 1, in line 31, strike “1” and substitute “3”.

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12 On page 2, strike line 4 and substitute:

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14 VOLUNTEER FIREFIGHTER FOR AT LEAST 5 YEARS CONTINUOUSLY.”.

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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

Legislative Day No. 2

Date: 2/5/18

Amendment No. 2

(This amendment requires a report.)

1 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

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8 (2) THE PERCENTAGE OF PUBLIC SAFETY OFFICERS WHO LIVE IN THE COUNTY.”