



HOWARD COUNTY DEPARTMENT OF FINANCE

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SUBJECT – Testimony and Fiscal Impact- Property Tax Credit -Auxiliary Officers

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To: Brandee Ganz
Chief Administrative Officer

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

Council Bill No. __-2025 will extend the real property tax credit for Public Safety Officers to Auxiliary Officers within the Department of Police. Authority for the Public Safety Officer Tax Credit is Section 9-260 of the Tax-Property Article of the Annotated Code of Maryland which allows the governing body to define “public safety officer” for purposes of tax credit eligibility.

An Auxiliary Officer is a citizen who has been selected and properly trained to provide uniformed volunteer services to the Department of Police under the provision of the Police Auxiliary Program Manual. Some of their duties include, without limitation, the tagging and towing of abandoned vehicles, assisting with animal complaints, assisting with missing persons searches, conducting sobriety checkpoints, assisting the Fire Department, issuing parking tickets and enforcing parking laws, assisting with motorist calls, conducting welfare checks and providing traffic direction at special events or signal outages. The complete list of duties can be found in the Department of Police, General Order OPS-29.

Auxiliary Officers will be eligible to receive the tax credit if they comply with the requirements of the Department’s General Order, do not receive a tax credit pursuant to other provisions of the County Code, and have performed the duty requirements provided in the Auxiliary Police Manual for 5 consecutive years immediately preceding the tax year for which they are applying to receive the credit.

This bill will also make some clarifying tweaks to the tax credit received by volunteer firefighters. These changes are not substantive and remove redundant provisions and clarify language.

Fiscal Impact

The fiscal impact of the bill is estimated to be approximately \$20,000, based on a total of eight officers being granted the maximum \$2,500 tax credit. The final amount will depend on how many auxiliary officers meet the eligibility requirements, as well as their property tax amounts.

Cc: Jennifer Sager
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