

Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Council Action \_\_\_\_\_  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council of Howard County, Maryland

2026 Legislative Session

Legislative Day No. 1

### Bill No. 2 -2026

Introduced by the Chairperson at the request of the County Executive

**SHORT TITLE:** Amendments - Property Tax Credit for Credit for Disabled Law Enforcement Officers or Rescue Workers or Surviving Spouses of Fallen Law Enforcement Officers or Rescue Workers

**AN ACT** amending the Property Tax Credit for Credit for disabled law enforcement officers or rescue workers or surviving spouses of fallen law enforcement officers or rescue workers in order to align with State law; defining certain terms; amending certain definitions; amending the number of years of the disability or death that applies to the eligibility of a surviving spouse or cohabitant; making certain technical changes; and generally relating to property tax credits.

---

Introduced and read first time \_\_\_\_\_, 2026. Ordered posted and hearing scheduled.

By order \_\_\_\_\_  
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 \_\_\_\_\_, 2026.

By order \_\_\_\_\_  
Michelle Harrod, Administrator

This Bill was read the third time on \_\_\_\_\_, 2026 and Passed \_\_, Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order \_\_\_\_\_  
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_\_\_ day of \_\_\_\_\_, 2026 at \_\_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Michelle Harrod, Administrator

Approved by the County Executive \_\_\_\_\_, 2026

\_\_\_\_\_  
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 By amending:

4 Title 20. - "Taxes, Charges, and Fees"

5 Subtitle 1. "Real Property Tax; Administration, Credits, and Enforcement"

6 Section 20.119A. "Credit for disabled law enforcement officer or rescue worker  
7 or surviving spouse of fallen law enforcement officers or rescue workers."

8  
9 **Title 20. – Taxes, Charges and Fees**

10 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**

11  
12 **Section 20.119A. Credit for disabled [[law enforcement officer or rescue worker]]PUBLIC**  
13 **SAFETY OFFICER OR JUDICIAL OFFICER or surviving spouse OR COHABITANT of fallen [[law**  
14 **enforcement officers or rescue workers]]PUBLIC SAFETY OFFICERS OR JUDICIAL OFFICERS.**

15 (a) *Definitions.* In this section the following words have the meanings indicated:

16 (1) *COHABITANT* SHALL HAVE THE MEANING SET FORTH IN SECTION 9-210(A)(2) OF THE TAX-  
17 PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

18 ([[1]])2) (i) *Disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR*  
19 *JUDICIAL OFFICER* means an individual who:

- 20 1. Has been found to be permanently and totally disabled by an administrative body  
21 or court of competent jurisdiction authorized to make such a determination; and  
22 2. Became disabled:  
23 a. As a result of or in the course of employment as a law enforcement [[officer  
24 or]]OFFICER, correctional officer, OR JUDICIAL OFFICER for any County or City  
25 in the State of Maryland or the State of Maryland; or  
26 b. While in active service AS A JUDICIAL OFFICER OR WHILE IN THE ACTIVE  
27 SERVICE of a career or volunteer fire, rescue, or emergency medical service of  
28 any County or City in the State of Maryland or the State of Maryland.

29 (ii) *Disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR*  
30 *JUDICIAL OFFICER* does not include an individual whose disability is the result of[[:

- 31 1. The]] THE individual's own willful misconduct or abuse of alcohol or drugs[[: or

- 1           2. An occupational disease that did not result from an accidental injury within the  
2           meaning of those terms under the Maryland Workers Compensation Act]].
- 3       ([[2]]3) (i) *Dwelling* means real property that:
- 4           1. Is the legal residence of a surviving spouse or disabled [[law enforcement or  
5           rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER, A SURVIVING  
6           SPOUSE, OR A COHABITANT; and
- 7           2. Is occupied by not more than two families.
- 8       (ii) *Dwelling* includes the lot or curtilage and structures necessary to use the real property  
9       as a residence.
- 10      ([[3]]4) *Fallen* [[law enforcement officer or rescue worker]] PUBLIC SAFETY OFFICER OR  
11      JUDICIAL OFFICER means an individual who dies:
- 12      (i) As a result of or in the course of employment as a law enforcement [[officer  
13      or]]OFFICER, A correctional officer, OR A JUDICIAL OFFICER; or
- 14      (ii) While in the active service AS A JUDICIAL OFFICER OR WHILE IN THE ACTIVE SERVICE OF  
15      a CAREER OR VOLUNTEER [[of a]] fire, rescue, or emergency medical service, unless  
16      the death was a result of the individual's own willful misconduct or abuse of alcohol  
17      or drugs.
- 18      (5) *JUDICIAL OFFICER* MEANS A JUDGE, MAGISTRATE OR DISTRICT COURT COMMISSIONER.
- 19      [[ (4) *Jurisdiction with reciprocity* means a jurisdiction in the State of Maryland that offers a  
20      similar credit to a Howard County disabled law enforcement officer or rescue worker.]]
- 21      (6) *PUBLIC SAFETY OFFICER* SHALL HAVE THE MEANING SET FORTH IN SECTION 9-210 OF THE  
22      TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.
- 23      ([[5]]7) *Surviving spouse* means a surviving spouse, who has not remarried, of a fallen [[law  
24      enforcement officer or rescue worker]] PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER.
- 25      (b) *Credit*. In accordance with section 9-210 of the Tax-Property Article of the Annotated Code  
26      of Maryland, an owner of real property may receive a property tax credit under this section  
27      against the County property tax imposed on a dwelling if the owner is a disabled [[law  
28      enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER or the  
29      surviving spouse OR COHABITANT of a fallen [[law enforcement officer or rescue  
30      worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER and:
- 31      (1) The dwelling was owned by:

- 1 (i) The disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR  
2 JUDICIAL OFFICER at the time the [[law enforcement officer or rescue worker]]PUBLIC  
3 SAFETY OFFICER OR JUDICIAL OFFICER was adjudged to be permanently and totally  
4 disabled; or
- 5 (ii) The fallen [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR  
6 JUDICIAL OFFICER at the time of the fallen [[law enforcement officer or rescue  
7 worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER'S death;
- 8 (2) (i) The disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR  
9 JUDICIAL OFFICER, fallen [[law enforcement officer or rescue worker]]PUBLIC SAFETY  
10 OFFICER OR JUDICIAL OFFICER or the surviving spouse OR COHABITANT was domiciled  
11 in the State as of the date [[of]]OF, OR ANY TIME WITHIN THE FIVE YEARS BEFORE, the  
12 fallen [[law enforcement officer or rescue worker's]]PUBLIC SAFETY OFFICER OR  
13 JUDICIAL OFFICER'S death or the disabled [[law enforcement officer or rescue  
14 worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER 'S disability; and
- 15 (ii) The dwelling was acquired by the disabled [[law enforcement officer or rescue  
16 worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER or surviving spouse  
17 within[[two]]TEN years of the date the disabled [[law enforcement officer or rescue  
18 worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER was adjudged to be  
19 permanently and totally disabled or the fallen [[law enforcement officer or rescue  
20 worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER'S death; [[or]]
- 21 (3) THE DWELLING WAS OWNED BY THE SURVIVING SPOUSE OR COHABITANT AT THE TIME OF  
22 THE FALLEN PUBLIC SAFETY OFFICER'S OR JUDICIAL OFFICER'S DEATH; OR
- 23 (4) The dwelling was acquired after the surviving spouse, COHABITANT, or disabled [[law  
24 enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER  
25 qualified for a credit for a former dwelling under item [[(1) or (2)]] (1), (2), OR (3) of this  
26 subsection, to the extent of the previous credit.
- 27 (c) *Amount of Credit.* The amount of the tax credit is equal to 100 percent of the County property  
28 tax imposed on the dwelling up to \$10,000.00.
- 29 [[(d) *Term of Credit.* The tax credit continues until the surviving spouse remarries or until the  
30 disabled law enforcement officer or rescue worker is no longer permanently and totally

disabled as determined by an administrative body or court of competent jurisdiction authorized to make such a determination. Additional applications are not required.]]

(D) *TERM OF CREDIT.* THE TAX CREDIT CONTINUES UNTIL:

(1) THE SURVIVING SPOUSE REMARRIES;

(2) THE COHABITANT MARRIES OR COHABITATES WITH ANOTHER PERSON; OR

(3) THE PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER IS NO LONGER PERMANENTLY OR TOTALLY DISABLED AS DETERMINED BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION AUTHORIZED TO MAKE SUCH A DETERMINATION.

(e) *Application.* A surviving spouse, COHABITANT, or disabled [[law enforcement officer or rescue worker]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER:

(1) Is eligible for the tax credit beginning in the first taxable year after the date of the:

(i) Fallen [[law enforcement officer or rescue worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER'S death; or

(ii) Disabled [[law enforcement officer or rescue worker's]]PUBLIC SAFETY OFFICER OR JUDICIAL OFFICER'S disability; and

(2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit is requested to begin. ADDITIONAL APPLICATIONS ARE NOT REQUIRED DURING THE TERM OF THE CREDIT.

(f) *Administration.*

(1) The Director of Finance shall develop an application form and establish procedures to administer the tax credit established in this section.

(2) Notwithstanding subsection ([d])E) of this section, the Director of Finance may require an individual who receives a tax credit under this section to provide evidence of continued eligibility for the credit.

***Section 2. And Be it Further Enacted*** by the County Council of Howard County, Maryland that this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect all eligible property owners beginning in tax year 2025.

***Section 3. And Be It Further Enacted*** by the County Council of Howard County, Maryland that this Act shall become effective 61 days after its enactment.