




Howard County

Internal Memorandum

SUBJECT: Council Testimony and Fiscal Impact Statement
Amendment to the Disabled Law Enforcement or Rescue Worker Tax Credit

TO: Brandee Ganz
Chief Administrative Officer

FROM: Rafiu Ighile, Director 
Department of Finance

DATE: December 23, 2025

The proposed legislation will bring the County into alignment with Section 9-210 of the Annotated Code of Maryland, Tax – Property Article (the “State law”). If the County implements the revised eligibility criteria, more homeowners may qualify for the credit. Specifically, the changes to be consistent with State Law are as follows:

1. State law now refers to “public safety officer or judicial officer” instead of “law enforcement officer or rescue worker.” This change in terminology does not remove anyone who is currently eligible in Howard County as a “law enforcement officer or rescue worker”.
2. State law extends the credit to disabled or fallen “Judicial Officers” which the State gives discretion to the County to define and which is defined in the bill as a Judge, Magistrate or District Court Commissioner.
3. State law extends the credit to the cohabitants of disabled or fallen public safety officers or judicial officers. Cohabitant is defined in State law as:
“An individual who for a period of at least 180 days in the year before the death of a fallen public safety officer or judicial officer:
 - (i) had a relationship of mutual interdependence with the fallen public safety officer or judicial officer; and
 - (ii) resided with the fallen public safety officer or judicial officer in the dwelling.”
4. State law also requires domicile within the State five years before the death or disability and that the dwelling be acquired within 10 years of the death or disability. This bill makes changes to our local credit to be consistent with these State provisions.

Fiscal Impact

The potential decrease in property tax revenue will depend on both the number of newly eligible recipients and the assessed value of their qualifying properties. There are currently 11 properties that qualify totaling \$59,309 in tax credits.