

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

County Council Of Howard County, Maryland

2009 Legislative Session

Legislative Day No. **13**

Bill No. 52 -2009

Introduced by: Courtney Watson
and at the request of the County Executive
co-sponsored by Calvin Ball, Greg Fox, Mary Kay Sigaty, and Jennifer Terrasa

AN ACT granting a certain tax credit against the Howard County property tax for certain residential real property owned by certain disabled law enforcement officers or rescue workers; defining certain terms; and generally relating to County property tax credits for disabled law enforcement officers or rescue workers in Howard County.

Introduced and read first time _____, 2009. Ordered posted and hearing scheduled.

By order _____
Stephen LeGendre, 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 _____, 2009.

By order _____
Stephen LeGendre, Administrator

This Bill was read the third time on _____, 2009 and Passed ____, Passed with amendments ____, Failed ____.

By order _____
Stephen LeGendre, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ____ day of _____, 2009 at ____ a.m./p.m.

By order _____
Stephen LeGendre, Administrator

Approved/Vetoed by the County Executive _____, 2009

Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN ALL 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*
2 *Section 20.119A “Credit for surviving spouse of emergency workers” of Part II*
3 *“Statewide tax credits” of Subtitle 1 “Real property tax; administration, credits, and*
4 *enforcement” of Title 20 “Taxes, charges, and fees” of the Howard County Code is*
5 *amended to read as follows:*

6
7 **Title 20. Taxes, charges, and fees.**

8 **Subtitle 1. Real property tax; administration, credits, and enforcement.**

9 **Part II. Statewide tax credits.**

10
11 **Section 20.119A. Credit for DISABLED LAW ENFORCEMENT OFFICER OR RESCUE**
12 **WORKER OR surviving spouse of fallen law enforcement officers or rescue workers.**

13
14 (a) *Definitions.* In this section the following words have the meanings indicated:

15 **(1)(i) DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER MEANS AN**
16 **INDIVIDUAL WHO:**

17 **1. HAS BEEN FOUND TO BE PERMANENTLY AND TOTALLY DISABLED BY**
18 **AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION AUTHORIZED TO**
19 **MAKE SUCH A DETERMINATION; AND**

20 **2. BECAME DISABLED:**

21 **A. AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW**
22 **ENFORCEMENT OFFICER OR CORRECTIONAL OFFICER FOR HOWARD COUNTY; OR**

23 **B. WHILE IN ACTIVE SERVICE OF A CAREER OR VOLUNTEER FIRE,**
24 **RESCUE, OR EMERGENCY MEDICAL SERVICE OF HOWARD COUNTY.**

25 **(ii) DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER DOES NOT**
26 **INCLUDE AN INDIVIDUAL WHOSE DISABILITY IS THE RESULT OF:**

27 **1. THE INDIVIDUAL’S OWN WILLFUL MISCONDUCT OR ABUSE OF**
28 **ALCOHOL OR DRUGS; OR**

29 **2. AN OCCUPATIONAL DISEASE THAT DID NOT RESULT FROM AN**
30 **ACCIDENTAL INJURY WITHIN THE MEANING OF THOSE TERMS UNDER THE**
31 **MARYLAND WORKERS COMPENSATION ACT.**

1 ~~[(1)]~~ (2)(i) *Dwelling* means real property that:

2 1. Is the legal residence of a surviving spouse **OR DISABLED LAW**

3 **ENFORCEMENT OFFICER OR RESCUE WORKER; and**

4 2. Is occupied by not more than two families.

5 (ii) *Dwelling* includes the lot or curtilage and structures necessary to use

6 the real property as a residence.

7 ~~[(2)]~~ (3) *Fallen law enforcement officer or rescue worker* means an individual

8 who dies:

9 (i) As a result of or in the course of employment as a law enforcement

10 officer; or

11 (ii) While in the active service of a fire, rescue, or emergency medical

12 service, unless the death was a result of the individual's own willful misconduct or

13 abuse of alcohol or drugs.

14 ~~[(3)]~~ (4) *Surviving spouse* means a surviving spouse, who has not remarried,

15 of a fallen law enforcement officer or rescue worker.

16

17 (b) *Credit*. In accordance with section 9-210 of the Tax-Property Article of the

18 Annotated Code of Maryland, an owner of real property may receive a property tax credit

19 under this section against the County property tax imposed on a dwelling if the owner is a

20 **DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR THE** surviving spouse

21 of a fallen law enforcement officer or rescue worker and:

22 (1) The dwelling was owned by:

23 (I) **THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER AT**

24 **THE TIME THE LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS**

25 **ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED; OR**

26 (II) the fallen law enforcement officer or rescue worker at the time of the

27 fallen law enforcement officer or rescue worker's death;

28 (2) (I) The **DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER,**

29 fallen law enforcement officer or rescue worker or the surviving spouse was

30 domiciled in the State as of the date of the fallen law enforcement officer or

1 rescue worker's death **OR THE DISABLED LAW ENFORCEMENT OFFICER OR**
2 **RESCUE WORKER'S DISABILITY [[and]] AND;**

3 (II) the dwelling was acquired by the **DISABLED LAW ENFORCEMENT**
4 **OFFICER OR RESCUE WORKER OR** surviving spouse within two years of **THE DATE**
5 **THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS**
6 **ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR** the fallen law
7 enforcement officer or rescue worker's death; or

8 (3) The dwelling was acquired after the surviving spouse **OR DISABLED LAW**
9 **ENFORCEMENT OFFICER OR RESCUE WORKER** qualified for a credit for a former
10 dwelling under item (1) or (2) of this subsection, to the extent of the previous
11 credit.

12

13 (c) *Amount of Credit.* The amount of the tax credit is equal to 100 percent of the County
14 property tax imposed on the dwelling.

15

16 (d) *Term of Credit.* The tax credit continues until the surviving spouse remarries [[,
17 without further application by the surviving spouse]] **OR UNTIL THE DISABLED LAW**
18 **ENFORCEMENT OFFICER OR RESCUE WORKER IS NO LONGER PERMANENTLY AND**
19 **TOTALLY DISABLED AS DETERMINED BY AN ADMINISTRATIVE BODY OR COURT OF**
20 **COMPETENT JURISDICTION AUTHORIZED TO MAKE SUCH A DETERMINATION.**
21 **ADDITIONAL APPLICATIONS ARE NOT REQUIRED.**

22

23 (e) *Application.* A surviving spouse **OR DISABLED LAW ENFORCEMENT OFFICER OR**
24 **RESCUE WORKER:**

25 (1) Is eligible for the tax credit beginning in the first taxable year after the date
26 of [[the]] **THE:**

27 (I) fallen law enforcement officer or rescue worker's death; **OR**
28 (II) **DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER'S**
29 **DISABILITY;** and

30 (2) Shall apply for the tax credit on or before September 30 in the taxable year
31 for which the credit is requested to begin.

1

2 (f) *Administration:*

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

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

8

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