

Introduced 10-05-2009
Public Hearing 10-19-2009
Council Action 11-02-2009
Executive Action 11-03-2009
Effective Date 1-04-2010

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 or certain spouses of certain deceased correctional officers; defining certain terms; and generally relating to County property tax credits for disabled law enforcement officers or rescue workers and surviving spouses of correctional officers in Howard County.

Introduced and read first time October 5, 2009. Ordered posted and hearing scheduled.

By order Stephen LeGendre
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 October 19, 2009.

By order Stephen LeGendre
Stephen LeGendre, Administrator

This Bill was read the third time on November 2, 2009 and Passed ✓. Passed with amendments ✓. Failed .

By order Stephen LeGendre
Stephen LeGendre, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 2nd day of November, 2009 at 11:00 a.m./p.m.

By order Stephen LeGendre
Stephen LeGendre, Administrator

Approved Vetoed by the County Executive Nov. 3, 2009

Ken Ulman
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 I "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 A
23 JURISDICTION WITH RECIPROCITY; OR

24 B. WHILE IN ACTIVE SERVICE OF A CAREER OR VOLUNTEER FIRE,
25 RESCUE, OR EMERGENCY MEDICAL SERVICE OF HOWARD COUNTY OR A JURISDICTION
26 WITH RECIPROCITY.

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

29 1. THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF
30 ALCOHOL OR DRUGS; OR

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

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

- 5 1. Is the legal residence of a surviving spouse **OR DISABLED LAW**
6 **ENFORCEMENT OFFICER OR RESCUE WORKER; and**
7 2. Is occupied by not more than two families.

8 **(ii) *Dwelling* includes the lot or curtilage and structures necessary to use**
9 **the real property as a residence.**

10 **[[(2)] (3) *Fallen law enforcement officer or rescue worker* means an individual**
11 **who dies:**

12 **(i) As a result of or in the course of employment as a law enforcement**
13 **officer OR CORRECTIONAL OFFICER; or**

14 **(ii) While in the active service of a fire, rescue, or emergency medical**
15 **service, unless the death was a result of the individual's own willful misconduct or**
16 **abuse of alcohol or drugs.**

17 **[[(3)] (4) JURISDICTION WITH RECIPROCITY MEANS A JURISDICTION IN THE STATE**
18 **OF MARYLAND THAT OFFERS A SIMILAR CREDIT TO A HOWARD COUNTY DISABLED LAW**
19 **ENFORCEMENT OFFICER OR RESCUE WORKER.**

20 **(5) *Surviving spouse* means a surviving spouse, who has not remarried,**
21 **of a fallen law enforcement officer or rescue worker.**

22
23 **(b) *Credit.* In accordance with section 9-210 of the Tax-Property Article of the**
24 **Annotated Code of Maryland, an owner of real property may receive a property tax credit**
25 **under this section against the County property tax imposed on a dwelling if the owner is a**
26 **DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR THE surviving spouse**
27 **of a fallen law enforcement officer or rescue worker and:**

28 **(1) The dwelling was owned by:**

29 **(i) THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER AT**
30 **THE TIME THE LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS**
31 **ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED; OR**

1 (II) the fallen law enforcement officer or rescue worker at the time of the
2 fallen law enforcement officer or rescue worker's death;

3 (2) (I) The **DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER**,
4 fallen law enforcement officer or rescue worker or the surviving spouse was
5 domiciled in the State as of the date of the fallen law enforcement officer or
6 rescue worker's death **OR THE DISABLED LAW ENFORCEMENT OFFICER OR**
7 **RESCUE WORKER'S DISABILITY [[and]] AND;**

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

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

17
18 (c) *Amount of Credit.* The amount of the tax credit is equal to 100 percent of the County
19 property tax imposed on the dwelling.

20
21 (d) *Term of Credit.* (1) The tax credit continues until the surviving spouse remarries [[,
22 without further application by the surviving spouse]] **OR UNTIL THE DISABLED LAW**
23 **ENFORCEMENT OFFICER OR RESCUE WORKER IS NO LONGER PERMANENTLY AND**
24 **TOTALLY DISABLED AS DETERMINED BY AN ADMINISTRATIVE BODY OR COURT OF**
25 **COMPETENT JURISDICTION AUTHORIZED TO MAKE SUCH A DETERMINATION.**
26 **ADDITIONAL APPLICATIONS ARE NOT REQUIRED. (2) AN INDIVIDUAL WHO RECEIVED A**
27 **CREDIT BASED ON EMPLOYMENT OR SERVICE IN A JURISDICTION WITH RECIPROCITY IS NOT**
28 **DISQUALIFIED FROM RECEIVING THE CREDIT BECAUSE THE JURISDICTION DISCONTINUES**
29 **OFFERING A SIMILAR CREDIT TO A HOWARD COUNTY DISABLED LAW ENFORCEMENT**
30 **OFFICER OR RESCUE WORKER.**

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

3 (1) Is eligible for the tax credit beginning in the first taxable year after the date
4 of ~~[[the]]~~ THE:

5 (I) fallen law enforcement officer or rescue worker's death; OR

6 (II) DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER'S
7 DISABILITY; and

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

10
11 (f) *Administration:*

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

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

17
18 (G) CONSTRUCTION. AN INDIVIDUAL WHO WORKED FOR A JURISDICTION WITH RECIPROCITY
19 IS ELIGIBLE TO RECEIVE A CREDIT UNDER THIS SECTION ONLY TO THE EXTENT THE
20 INDIVIDUAL WOULD QUALIFY FOR THE SIMILAR TAX CREDIT IN THE JURISDICTION WITH
21 RECIPROCITY IF THE INDIVIDUAL WERE A RESIDENT THERE.

22
23 *Section 2. And Be It Further Enacted by the County Council of Howard County,*
24 *Maryland, that 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 November 3, 2009.

Stephen M. LeGendre
Stephen M. LeGendre, 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 _____, 2009.

Stephen M. LeGendre
Stephen M. LeGendre, 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 _____, 2009.

Stephen M. LeGendre
Stephen M. LeGendre, 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 _____, 2009.

Stephen M. LeGendre
Stephen M. LeGendre, 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 _____, 2009.

Stephen M. LeGendre
Stephen M. LeGendre, 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 _____, 2009.

Stephen M. LeGendre
Stephen M. LeGendre, Administrator to the County Council

Amendment 1 to Council Bill No. 52-2009

BY: Chairperson at the request
of the County Executive
and Calvin Ball, Mary Kay Sigaty,
Jennifer Terrasa and Courtney Watson

Legislative Day No. 15
Date: November 2, 2009

Amendment No. 1

(This amendment allows a credit to surviving spouses of certain correctional officers.)

- 1 On the title page, in the third line of the purpose paragraph, after "workers" insert "or certain
- 2 spouses of certain deceased correctional officers" and, in the fourth line after "workers" insert
- 3 "and surviving spouses of correctional officers".
- 4
- 5 On page 2, in line 10, after "officer" insert "OR CORRECTIONAL OFFICER".

ADOPTED November 2, 2009
FAILED _____
SIGNATURE Calvin Ball

Amendment 2 to Council Bill No. 52-2009

BY: Courtney Watson Calvin Ball, Greg Fox
Mary Kay Sigaty, and Jennifer Terrasa
and at the request of the County
Executive

Legislative Day No. 15
Date: November 2, 2009

Amendment No. 2

(This amendment allows the credit to employees of or volunteers in jurisdictions with reciprocity.)

- 1 On page 1, in line 22, after "Howard County" insert "OR A JURISDICTION WITH
- 2 RECIPROCITY".
- 3 Also on page 1, in line 24, after "Howard County" insert "OR A JURISDICTION WITH
- 4 RECIPROCITY".
- 5 On page 2, in line 14, after "(4)" insert "JURISDICTION WITH RECIPROCITY MEANS A
- 6 JURISDICTION IN THE STATE OF MARYLAND THAT OFFERS A SIMILAR CREDIT TO A HOWARD
- 7 COUNTY DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER. (5)"
- 8 On page 3, in line 16, before "The tax" insert "(1)".
- 9 On page 3, in line 21, after the period, insert "(2) AN INDIVIDUAL WHO RECEIVED A CREDIT
- 10 BASED ON EMPLOYMENT OR SERVICE IN A JURISDICTION WITH RECIPROCITY IS NOT
- 11 DISQUALIFIED FROM RECEIVING THE CREDIT BECAUSE THE JURISDICTION DISCONTINUES
- 12 OFFERING A SIMILAR CREDIT TO A HOWARD COUNTY DISABLED LAW ENFORCEMENT
- 13 OFFICER OR RESCUE WORKER."
- 14 On page 4, in line 8, insert "(G) CONSTRUCTION. "AN INDIVIDUAL WHO WORKED FOR A
- 15 JURISDICTION WITH RECIPROCITY IS ELIGIBLE TO RECEIVE A CREDIT UNDER THIS SECTION
- 16 ONLY TO THE EXTENT THE INDIVIDUAL WOULD QUALIFY FOR THE SIMILAR TAX CREDIT IN
- 17 THE JURISDICTION WITH RECIPROCITY IF THE INDIVIDUAL WERE A RESIDENT THERE."

APPROVED November 2, 2009
PASSED _____
SIGNATURE Stephen M. Leland