

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2018, Legislative Day No. 14

Bill No. 69-18

Mrs. Cathy Bevins, Councilwoman

By the County Council, September 4, 2018

A BILL
ENTITLED

AN ACT concerning

Property Tax Credits – Public Safety Officers

FOR the purpose of establishing a tax credit for certain public safety officers under certain conditions; defining certain terms; establishing eligibility criteria and the terms and conditions of the credit; providing for the amount and duration of the credit; providing for an application procedure and administration of the credit; providing for the termination of the credit; and generally relating to property tax credits.

BY adding

Section 11-2-112
Article 11 – Taxation
Title 2 – Ad Valorem Taxes
Baltimore County Code, 2015

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter stricken from existing law.
~~Strike out~~ indicates matter stricken from bill.
Underlining indicates amendments to bill.

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
2 COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

3
4 ARTICLE 11. – TAXATION.

5 Title 2. – Ad Valorem Taxes.

6
7 § 11-2-112. PROPERTY TAX CREDIT FOR PUBLIC SAFETY OFFICERS.

8 (A) DEFINITIONS.

9 (1) IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS
10 INDICATED.

11 (2) “DWELLING” HAS THE MEANING STATED IN § 9-105 OF THE TAX-
12 PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

13 (3) “PUBLIC SAFETY OFFICER” MEANS:

14 (I) AN INDIVIDUAL WHO IS DEFINED AS A PUBLIC SAFETY OFFICER
15 IN SECTION 9-260(A)(3) OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED
16 CODE OF MARYLAND.

17 (II) “PUBLIC SAFETY OFFICER” INCLUDES A VOLUNTEER
18 FIREFIGHTER WHO IS AN ACTIVE MEMBER OF A BALTIMORE COUNTY VOLUNTEER
19 FIRE COMPANY AND IS ELIGIBLE FOR BENEFITS UNDER THE COUNTY’S WORKERS’
20 COMPENSATION PROGRAM.

21 (B) CREDIT ESTABLISHED. IN ACCORDANCE WITH SECTION 9-260 OF THE TAX-
22 PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THERE IS
23 ESTABLISHED A PROPERTY TAX CREDIT AGAINST THE REAL PROPERTY TAXES

1 IMPOSED ON A DWELLING OWNED AND OCCUPIED BY AN ELIGIBLE PUBLIC
2 SAFETY OFFICER.

3 (C) ELIGIBILITY.

4 (1) A PUBLIC SAFETY OFFICER IS ELIGIBLE FOR THE PROPERTY TAX CREDIT
5 UNDER THIS SECTION IF:

6 (I) THE PUBLIC SAFETY OFFICER HAS COMPLETED AT LEAST ONE
7 FULL YEAR OF EMPLOYMENT WITH THE COUNTY AS A PUBLIC SAFETY OFFICER
8 AND IS EMPLOYED FULL-TIME AS A PUBLIC SAFETY OFFICER; OR

9 (II) THE PUBLIC SAFETY OFFICER IS A VOLUNTEER FIREFIGHTER
10 WHO:

11 1. HAS COMPLETED AT LEAST ONE FULL YEAR AS AN ACTIVE
12 MEMBER OF A BALTIMORE COUNTY VOLUNTEER FIRE COMPANY;

13 2. IS CERTIFIED UNDER § 14-4-104 OF THE COUNTY CODE TO
14 HAVE ACCUMULATED AT LEAST 50 POINTS IN THE PRECEDING YEAR FOR ACTIVE
15 VOLUNTEER SERVICE UNDER THE LENGTH OF SERVICE AWARD PROGRAM; AND

16 3. IS ACTIVELY ENGAGED IN FIRE PROTECTION ACTIVITIES
17 AS A FIREFIGHTER, PARAMEDIC, EMERGENCY MEDICAL TECHNICIAN, RESCUE
18 WORKER, AMBULANCE PERSONNEL, OR HAZARDOUS MATERIALS WORKER.

19 (2) IN ADDITION TO THE OTHER REQUIREMENTS OF THIS SUBSECTION, IN
20 ORDER TO BE ELIGIBLE FOR THE PROPERTY TAX CREDIT, TOTAL HOUSEHOLD
21 INCOME FOR THE OWNER-OCCUPIED DWELLING OF THE PUBLIC SAFETY OFFICER
22 MUST BE AT OR BELOW THE MEDIAN HOUSEHOLD INCOME FOR BALTIMORE
23 COUNTY MULTIPLIED BY 1.15;

1 (D) AMOUNT OF CREDIT.

2 (1) SUBJECT TO PARAGRAPHS (2), (3), AND (4) OF THIS SUBSECTION, THE
3 AMOUNT OF THE CREDIT GRANTED TO THE PUBLIC SAFETY OFFICER FOR THE
4 OWNER-OCCUPIED DWELLING MAY NOT EXCEED:

5 (I) IN FY 2020, \$1,000 OR 50% OF THE PROPERTY TAX IMPOSED,
6 WHICHEVER AMOUNT IS LESS;

7 (II) IN FY 2021, \$1,500 OR 75% OF THE PROPERTY TAX IMPOSED,
8 WHICHEVER AMOUNT IS LESS; AND

9 (III) COMMENCING IN FY 2022, \$2,000 OR 90% OF THE PROPERTY TAX
10 IMPOSED, WHICHEVER AMOUNT IS LESS.

11 (2) THE AMOUNT OF THE CREDIT MAY NOT EXCEED THE AMOUNT OF THE
12 PROPERTY TAX IMPOSED ON THE DWELLING.

13 (3) THE AMOUNT OF THE CREDIT SHALL BE CALCULATED AFTER ALL
14 OTHER CREDITS GRANTED FOR THE OWNER-OCCUPIED DWELLING UNDER THIS
15 SUBTITLE OR THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF
16 MARYLAND HAVE BEEN APPLIED.

17 (4) NO CREDIT SHALL BE PROVIDED UNDER THIS SECTION IF THE SUM OF
18 ALL OTHER CREDITS GRANTED FOR THE OWNER-OCCUPIED DWELLING UNDER
19 THIS SUBTITLE AND THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF
20 MARYLAND EXCEEDS THE MAXIMUM AMOUNT OF THE CREDIT PROVIDED IN
21 PARAGRAPH (1) OF THIS SUBSECTION.

22 (E) DURATION. THE TAX CREDIT SHALL BE AVAILABLE TO AN ELIGIBLE PUBLIC
23 SAFETY OFFICER FOR A PERIOD OF ONE TAXABLE YEAR AND, UPON APPLICATION

1 AND ELIGIBILITY, MAY BE RENEWED THEREAFTER FOR FOUR ADDITIONAL
2 YEARS, FOR A MAXIMUM DURATION OF FIVE TAXABLE YEARS.

3 (F) APPLICATION. TO RECEIVE THE CREDIT, A PUBLIC SAFETY OFFICER SHALL
4 APPLY FOR ALL OTHER CREDITS THAT MAY BE AVAILABLE FOR THE OWNER-
5 OCCUPIED DWELLING AND SUBMIT AN APPLICATION TO THE OFFICE OF BUDGET
6 AND FINANCE:

7 (1) ON THE FORM THAT THE DIRECTOR REQUIRES;

8 (2) ON OR BEFORE THE DATE THAT THE OFFICE OF BUDGET AND FINANCE
9 SETS;

10 (3) THAT DEMONSTRATES THE INDIVIDUAL IS ENTITLED TO THE CREDIT
11 AND, DURING EACH SUBSEQUENT YEAR, VERIFIES THAT THE PUBLIC SAFETY
12 OFFICER AND OWNER-OCCUPIED PROPERTY REMAIN QUALIFIED FOR THE CREDIT;
13 AND

14 (4) IS MADE UNDER OATH.

15 (G) REVIEW OF APPLICATION. THE OFFICE OF BUDGET AND FINANCE SHALL:

16 (1) REVIEW EACH APPLICATION FOR TAX CREDIT; AND

17 (2) GRANT OR DENY THE APPLICATION FOR A TAX CREDIT UNDER THIS
18 SECTION.

19 (H) TERMINATION OF CREDIT.

20 (1) THE TAX CREDIT ESTABLISHED BY THIS SECTION FOR AN ELIGIBLE
21 PUBLIC SAFETY OFFICER SHALL TERMINATE UPON THE SOONER OF THE PUBLIC
22 SAFETY OFFICER:

23 (I) RECEIVING THE TAX CREDIT FOR A PERIOD OF FIVE TAXABLE

1 YEARS;

2 (II) NO LONGER BEING EMPLOYED AS A PUBLIC SAFETY OFFICER OR
3 NO LONGER MEETING THE ELIGIBILITY CRITERIA FOR A PUBLIC SAFETY OFFICER
4 THAT IS A VOLUNTEER FIREFIGHTER; OR

5 (III) NO LONGER RESIDING IN OR OWNING THE DWELLING FOR
6 WHICH THE CREDIT WAS GRANTED.

7 (2) ON THE DATE THE PUBLIC SAFETY OFFICER IS NO LONGER EMPLOYED
8 AS A PUBLIC SAFETY OFFICER OR NO LONGER MEETS THE ELIGIBILITY CRITERIA
9 FOR A PUBLIC SAFETY OFFICER THAT IS A VOLUNTEER FIREFIGHTER, THE TAX
10 CREDIT SHALL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR
11 WHICH THE PUBLIC SAFETY OFFICER WAS ELIGIBLE FOR THE TAX CREDIT, AND
12 ALL REMAINING PROPERTY TAXES IMPOSED ON THE OWNER-OCCUPIED
13 DWELLING SHALL BE DUE AND PAYABLE TO THE COUNTY.

14 (I) ADOPTION OF REGULATIONS.

15 THE DIRECTOR MAY ADOPT REGULATIONS IN ACCORDANCE WITH ARTICLE
16 3, TITLE 7 OF THE CODE TO CARRY OUT THE PROVISIONS OF THIS SECTION.

17
18 SECTION 2. AND BE IT FURTHER ENACTED, that commencing on July 1, 2020, the
19 County Auditor, in consultation with the Office of Budget and Finance and the affected public
20 safety officer agencies and volunteer fire companies, shall conduct an audit of the public safety
21 officer tax credit. This audit shall include an analysis of the impact, if any, on recruitment of
22 public safety officers to the County, the number of public safety officers who have applied for the
23 tax credit, the number of public safety officers who have been granted the tax credit, and the

1 financial cost of the tax credit to the County. The audit shall be completed and forwarded to the
2 County Council by October 1, 2020, and shall be conducted each year thereafter on the same
3 schedule for the duration of the credit.

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5 SECTION 3. AND BE IT FURTHER ENACTED, that this Act, having been passed by
6 the affirmative vote of five members of the County Council, shall take effect on October 15, 2018,
7 and shall expire on November 18, 2023, without the necessity of further action by the County
8 Council.