

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

Bill No. 70-18

Mr. Wade Kach, Councilman

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 of the credit; providing for an application procedure and administration 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 RESIDING IN BALTIMORE COUNTY AND DEFINED
15 AS A PUBLIC SAFETY OFFICER IN SECTION 9-260(A)(3) OF THE TAX-PROPERTY
16 ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

17 (II) “PUBLIC SAFETY OFFICER” INCLUDES A VOLUNTEER
18 FIREFIGHTER RESIDING IN BALTIMORE COUNTY WHO IS CERTIFIED UNDER § 14-4-
19 104 OF THE COUNTY CODE TO HAVE ACCUMULATED AT LEAST 50 POINTS IN THE
20 PRECEDING YEAR FOR ACTIVE VOLUNTEER SERVICE AND IS ELIGIBLE FOR
21 BENEFITS UNDER THE COUNTY’S WORKERS’ COMPENSATION PROGRAM.

22 (B) CREDIT ESTABLISHED; ELIGIBILITY.

23 (1) IN ACCORDANCE WITH SECTION 9-260 OF THE TAX-PROPERTY ARTICLE

1 OF THE ANNOTATED CODE OF MARYLAND, AN OWNER OF REAL PROPERTY WHO
2 IS A PUBLIC SAFETY OFFICER MAY RECEIVE A PROPERTY TAX CREDIT UNDER
3 THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON THE PUBLIC
4 SAFETY OFFICER'S OWNER-OCCUPIED DWELLING.

5 (2) SUBJECT TO OTHER ELIGIBILITY PROVISIONS IN THIS SECTION, A PUBLIC
6 SAFETY OFFICER IS ELIGIBLE FOR THE PROPERTY TAX CREDIT IF:

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

10 (II) THE PUBLIC SAFETY OFFICER IS A VOLUNTEER FIREFIGHTER WHO
11 HAS COMPLETED AT LEAST ONE FULL YEAR AS AN ACTIVE MEMBER OF A
12 BALTIMORE COUNTY VOLUNTEER FIRE COMPANY.

13 (C) AMOUNT OF CREDIT.

14 (1) SUBJECT TO PARAGRAPHS (2), (3), AND (4) OF THIS SUBSECTION, THE
15 AMOUNT OF THE CREDIT IS AS FOLLOWS:

16 (I) IF THE MEDIAN HOUSEHOLD INCOME FOR THE OWNER-OCCUPIED
17 DWELLING OF A PUBLIC SAFETY OFFICER IS AT OR BELOW THE MEDIAN
18 HOUSEHOLD INCOME FOR BALTIMORE COUNTY, THE AMOUNT OF THE CREDIT IS:

19 1. \$1,000 OR 50% OF THE PROPERTY TAX IMPOSED, WHICHEVER
20 AMOUNT IS LESS, FOR FY 2020;

21 2. \$1,500 OR 75% OF THE PROPERTY TAX IMPOSED, WHICHEVER
22 AMOUNT IS LESS, FOR FY 2021; AND

23 3. \$2,500 OR 90% OF THE PROPERTY TAX IMPOSED, WHICHEVER

1 AMOUNT IS LESS, COMMENCING IN FY 2022.

2 (II) IF THE MEDIAN HOUSEHOLD INCOME FOR THE OWNER-OCCUPIED
3 DWELLING OF A PUBLIC SAFETY OFFICER IS MORE THAN THE MEDIAN
4 HOUSEHOLD INCOME FOR BALTIMORE COUNTY UP TO TWICE THE AMOUNT OF
5 THE MEDIAN HOUSEHOLD INCOME FOR BALTIMORE COUNTY, OR IF THE
6 HOUSEHOLD INCOME FOR THE OWNER-OCCUPIED DWELLING OF THE PUBLIC
7 SAFETY OFFICER INCLUDES INCOME FROM THE VOLUNTEER LENGTH OF SERVICE
8 AWARD PROGRAM OR ANY OTHER COUNTY RETIREMENT BENEFIT EXCEEDING
9 \$50,000 PER YEAR, THE AMOUNT OF THE CREDIT IS:

10 1. \$500 OR 50% OF THE PROPERTY TAX IMPOSED, WHICHEVER
11 AMOUNT IS LESS, FOR FY 2020;

12 2 \$750 OR 75% OF THE PROPERTY TAX IMPOSED, WHICHEVER
13 AMOUNT IS LESS, FOR FY 2021; AND

14 3. \$1,250 OR 90% OF THE PROPERTY TAX IMPOSED, WHICHEVER
15 AMOUNT IS LESS, COMMENCING IN FY 2022.

16 (III) NOTWITHSTANDING THE PROVISIONS OF SUBPARAGRAPHS (I)
17 AND (II) OF THIS PARAGRAPH, NO CREDIT SHALL BE PROVIDED UNDER THIS
18 SECTION IF THE MEDIAN HOUSEHOLD INCOME FOR THE OWNER-OCCUPIED
19 DWELLING OF A PUBLIC SAFETY OFFICER IS MORE THAN TWICE THE MEDIAN
20 HOUSEHOLD INCOME FOR BALTIMORE COUNTY.

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

23 (3) THE AMOUNT OF THE CREDIT SHALL BE CALCULATED AFTER ALL

1 OTHER CREDITS GRANTED FOR THE OWNER-OCCUPIED DWELLING UNDER THIS
2 SUBTITLE OR THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF
3 MARYLAND HAVE BEEN APPLIED.

4 (4) NO CREDIT SHALL BE PROVIDED UNDER THIS SECTION IF THE SUM OF
5 ALL OTHER CREDITS GRANTED FOR THE OWNER-OCCUPIED DWELLING UNDER
6 THIS SUBTITLE AND THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF
7 MARYLAND EXCEEDS THE MAXIMUM AMOUNT OF THE CREDIT PROVIDED IN
8 SUBSECTION (C)(1).

9 (D) APPLICATION.

10 TO RECEIVE THE CREDIT, A PUBLIC SAFETY OFFICER SHALL APPLY FOR ALL
11 OTHER CREDITS THAT MAY BE AVAILABLE FOR THE OWNER-OCCUPIED
12 DWELLING AND SUBMIT AN APPLICATION TO THE OFFICE OF BUDGET AND
13 FINANCE:

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

15 (2) ON OR BEFORE THE DATE THAT THE DEPARTMENT OF BUDGET AND
16 FINANCE SETS;

17 (3) THAT DEMONSTRATES THAT THE INDIVIDUAL IS ENTITLED TO THE
18 CREDIT; AND

19 (4) IS MADE UNDER OATH.

20 (E) REVIEW OF APPLICATION.

21 THE OFFICE OF BUDGET AND FINANCE SHALL:

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

23 (2) GRANT OR DENY THE APPLICATION FOR A TAX CREDIT UNDER THIS

1 SECTION.

2 (F) ADOPTION OF REGULATIONS.

3 THE DIRECTOR MAY ADOPT REGULATIONS IN ACCORDANCE WITH ARTICLE
4 3, TITLE 7 OF THE CODE TO CARRY OUT THE PROVISIONS OF THIS SECTION.

5

6 SECTION 2. AND BE IT FURTHER ENACTED, that commencing by October 15, 2024,
7 the County Auditor, in consultation with the Office of Budget and Finance and the affected public
8 safety officer agencies and volunteer fire companies, shall conduct an audit of the effectiveness of
9 the tax credit. This audit shall include, but not be limited to, the Act's effect on recruitment and
10 retention of public safety officers, the number of officers who have relocated to the County from
11 another jurisdiction, and the overall cost of the tax credit to the County. The audit shall be
12 completed and forwarded to the County Council within six months of the commencement date of
13 the audit.

14

15 SECTION 3. AND BE IT FURTHER ENACTED, that this Act, having been passed by
16 the affirmative vote of five members of the County Council, shall take effect on October 15,
17 2018.