



SURVIVING SPOUSE OF FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER PROPERTY TAX CREDIT APPLICATION

Office of Finance
(410) 222-1748
Hearing/Speech Impaired 711

To be completed by applicant

Please type or print using blue or black ink only

IMPORTANT! Please read County Code, § 4-2-309, attached to the back of this application, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit. All sections of the Application and the Eligibility Certification MUST be completed to process the application.

SECTION ONE

Name of Applicant for Tax Credit (Surviving Spouse): _____

Name of Fallen Law Enforcement Officer or Rescue Worker: _____

Name(s) of Property Owner(s) of Current Property: _____

Property Address of Current Property: _____

City: _____ State: _____ Zip Code: _____

Parcel ID# of Current Property (District/Subdivision/Account Number): _____

Date Current Property was purchased: _____

Date Current Property was first resided in as a primary residence: _____

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address (Note N/A if none): _____

Mailing Address (Note N/A if same as property address): _____

City: _____ State: _____ Zip Code: _____

SECTION TWO

I am the surviving spouse of the above named fallen law enforcement officer or rescue worker. The fallen law enforcement officer's or rescue worker's death arose out of and in the course of employment. The fallen law enforcement officer's or rescue worker's death was not the result of their own willful misconduct or abuse of alcohol or drugs, or the result of an occupational disease which did not result from an accidental injury within the meaning of those terms under the Maryland Workers' Compensation Act. Yes No

Please affirm eligibility for the County property tax credit (select only one, definitions can be found on the following two pages):

- The fallen law enforcement officer or rescue worker met the definition of a law enforcement officer per Article - Public Safety §1-101(c) of the State Code.
- The fallen law enforcement officer was a sworn law enforcement officer of the United States Government who was authorized by their agency to carry a firearm and had statutory power of arrest and apprehension.
- The fallen law enforcement officer or rescue worker met the definition of a correctional officer per Article - Correctional Services §8-201(e) of the State Code. If an employee of the Anne Arundel County Department of Detention Facilities, they were a uniformed officer in the rank of detention captain or below.
- The fallen law enforcement officer or rescue worker met the definition of a career employee of a fire, rescue, or emergency medical services entity per Article - Public Safety §7-101(b) of the State Code.
- The fallen law enforcement officer or rescue worker met the definition of a member of a volunteer fire company or volunteer rescue squad whose death meets the criteria for eligibility for benefits per Article - Public Safety §7-203(a) of the State Code.

Article - Public Safety §1–101(c)

(c)(1) “**Law enforcement officer**” means an individual who:

- (i) in an official capacity is authorized by law to make arrests; and
- (ii) is a member of one of the following law enforcement agencies:
 1. the Department of State Police;
 2. the Police Department of Baltimore City;
 3. the Baltimore City School Police Force;
 4. the Baltimore City Watershed Police Force;
 5. the police department, bureau, or force of a county;
 6. the police department, bureau, or force of a municipal corporation;
 7. the office of the sheriff of a county;
 8. the police department, bureau, or force of a bicounty agency;
 9. the Maryland Transportation Authority Police;
 10. the police forces of the Department of Transportation;
 11. the police forces of the Department of Natural Resources;
 12. the Field Enforcement Bureau of the Comptroller’s Office;
 13. the Field Enforcement Division of the Alcohol and Tobacco Commission;
 14. the Housing Authority of Baltimore City Police Force;
 15. the Crofton Police Department;
 16. the police force of the Maryland Department of Health;
 17. the police force of the Maryland Capitol Police of the Department of General Services;
 18. the police forces of the University System of Maryland;
 19. the police force of Morgan State University;
 20. the office of State Fire Marshal;
 21. the Ocean Pines Police Department;
 22. the police force of the Baltimore City Community College;
 23. the police force of the Hagerstown Community College;
 24. the Internal Investigation Unit of the Department of Public Safety and Correctional Services;
 25. the Warrant Apprehension Unit of the Intelligence and Investigative Division in the Department of Public Safety and Correctional Services;
 26. the police force of the Anne Arundel Community College; or
 27. the police department of the Johns Hopkins University established in accordance with Title 24, Subtitle 12 of the Education Article.

(2) “Law enforcement officer” does not include:

- (i) an individual who serves at the pleasure of the Police Commissioner of Baltimore City;
 - (ii) an individual who serves at the pleasure of the appointing authority of a charter county;
 - (iii) the police chief of a municipal corporation;
 - (iv) an officer who is in probationary status on initial entry into the law enforcement agency except if an allegation of brutality in the execution of the officer’s duties is made;
 - (v) a Montgomery County fire and explosive investigator as defined in § 2–208.1 of the Criminal Procedure Article;
 - (vi) an Anne Arundel County or City of Annapolis fire and explosive investigator as defined in § 2–208.2 of the Criminal Procedure Article;
 - (vii) a Prince George’s County fire and explosive investigator as defined in § 2–208.3 of the Criminal Procedure Article;
 - (viii) a Worcester County fire and explosive investigator as defined in § 2–208.4 of the Criminal Procedure Article;
 - (ix) a City of Hagerstown fire and explosive investigator as defined in § 2–208.5 of the Criminal Procedure Article;
 - (x) a Howard County fire and explosive investigator as defined in § 2–208.6 of the Criminal Procedure Article;
- or
- (xi) the Chief of Police of the police department of the Johns Hopkins University established in accordance with Title 24, Subtitle 12 of the Education Article.

Article - Correctional Services §8–201(e)

(e) (1) “**Correctional officer**” means a member of a correctional unit whose duties relate to the investigation, care, custody, control, or supervision of incarcerated individuals and individuals who:

(i) have been placed on parole or mandatory supervision;

(ii) have been placed on probation; or

(iii) have received a suspended sentence.

(2) “Correctional officer” does not include:

(i) the head or deputy head of a correctional unit; or

(ii) a sheriff, warden, or superintendent or an individual with an equivalent title who is appointed or employed by a unit of government to exercise equivalent supervisory authority.

Article - Public Safety §7–101(b)

(b) “**Fire, rescue, or emergency medical services entity**” means:

(1) a governmental subdivision, by its appropriate designated authority;

(2) a board or fire commission of a fire department or governmental subdivision;

(3) a fire department;

(4) a fire company;

(5) a rescue squad; or

(6) an emergency medical services unit, including an entity that provides emergency medical services at any level.

Article - Public Safety §7–203(a)

(a) (1) The Board shall pay death benefits under this section if a member of a volunteer fire company or member of a volunteer rescue squad dies:

(i) as a direct result of actively participating in fighting a fire;

(ii) while going to or from a fire;

(iii) while performing other duties necessary to the operation or maintenance of the fire company

(iv) while actively participating in the ambulance, advanced life support, or rescue work of a volunteer advanced life support unit or volunteer fire, ambulance, or rescue company located in the State; or

(v) while providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.

(2) A benefit under this subsection shall be paid:

(i) regardless of the district in which the decedent died; or

(ii) while providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.

SECTION THREE

Note: Employment information below pertains to employment of the fallen law enforcement officer or rescue worker at the time of their death.

Date of Death: _____

Employing Department / Agency / Government: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Position / Job Title at time of death: _____

Contact person with Department / Agency / Government: _____

Job title: _____

Phone number: _____ Email address: _____

SECTION FOUR

At the time of the fallen law enforcement officer's or rescue worker's death, the fallen law enforcement officer or rescue worker resided in the below property:

Property Address: _____

City: _____ State: _____ Zip Code: _____

The fallen law enforcement officer / rescue worker resided in this property as their principal residence from _____ until _____

The address listed above is located in Anne Arundel County, Maryland. The fallen law enforcement officer or rescue worker was the property **owner** at the time of their death, and it was their principal residence. Yes No

If the answer to the above question is "Yes", proceed to Section Five.

If the answer to the above question is "No", provide the required information requested below.

In the case that the above property was not located in Anne Arundel County or was not owned by the fallen law enforcement officer or rescue worker at the time of their death, Anne Arundel County Code § 4-2-309 requires proof of Maryland residency of the fallen law enforcement officer or rescue worker or the surviving spouse be established within 5 years before the date of the fallen law enforcement officer's or rescue worker's death.

Within five years before the fallen law enforcement officer's or rescue worker's death, they/I were/was domiciled in Maryland at the following address for the time period listed:

Property Address: _____

City: _____ State: _____ Zip Code: _____

The fallen law enforcement officer / rescue worker, or the surviving spouse, resided in this property as their principal residence from _____ until _____

Along with this application, the applicant must provide proof of Maryland residency at the above address for the above time period (such as a copy of filed Maryland Income Tax return, a copy of MVA driving record, or a copy of a government issued identification card).

SECTION FIVE

The applicant's current address (listed in Section One) is the same address the fallen law enforcement officer or rescue worker owned and resided in at that time of their death. The applicant is the current property owner of the address listed in Section One and it is their principal residence: Yes No

If the answer to the above question is "Yes", proceed to Section Six.

If the answer to the above question is "No", the Applicant purchased their current property (listed in Section One) and resided in it as a primary residence within 10 years of the date of the fallen law enforcement officer's or rescue worker's death. The applicant is the current property owner of the address listed in Section One and it is their principal residence: Yes No

If the answer to the above question is "Yes", proceed to Section Six.

If the answer to the above question is "No", provide the below details for ALL properties owned and resided in as a primary residence by the Applicant in Anne Arundel County within 10 years after the date of the fallen law enforcement officer's or rescue worker's death:

Owned Primary Residence 1:

Property Address: _____
City: _____ State: _____ Zip Code: _____
Parcel ID# (District/Subdivision/Account Number): _____
Starting date the property was the principal residence: _____
Last date the property was the principal residence: _____

Owned Primary Residence 2:

Property Address: _____
City: _____ State: _____ Zip Code: _____
Parcel ID# (District/Subdivision/Account Number): _____
Starting date the property was the principal residence: _____
Last date the property was the principal residence: _____

Owned Primary Residence 3:

Property Address: _____
City: _____ State: _____ Zip Code: _____
Parcel ID# (District/Subdivision/Account Number): _____
Starting date the property was the principal residence: _____
Last date the property was the principal residence: _____

SECTION SIX

REQUIRED DOCUMENTATION CHECKLIST (APPLICATIONS WILL NOT BE PROCESSED UNLESS ALL REQUIRED DOCUMENTS ARE INCLUDED)

- _____ Copy of Applicant’s Valid Maryland Issued Government Identification Card (such as a Maryland Driver's License) with current address.
- _____ Documentation certifying Maryland residency per Section Four of this application. (If answered “No” in Section Four.)
- _____ Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (attached at the end of the application) signed and notarized by an authorized representative of the government agency where the fallen law enforcement officer or rescue worker was employed at the time of their death.
- _____ Death certificate of the fallen law enforcement officer or rescue worker
- _____ Marriage License of the surviving spouse to the fallen law enforcement officer or rescue worker

Additional documentation may be requested as necessary to establish eligibility for the property tax credit. The additional documentation must be provided within thirty days from the time the Office of Finance requests the information in order for the tax credit application to be processed.

Certification

I, the applicant, hereby certify that I have read County Code § 4-2-309 and that I believe I am entitled to the tax credit for the residential property described in Section One of this application.

I understand that this is a tax credit from **Anne Arundel County real property taxes ONLY**. I understand that this tax credit is applied after any mandatory property tax credits, supplements and deferrals. I understand the tax credit does not apply to State real property taxes or any other taxes, assessments, fees, or charges on my property tax bill other than the County real property tax.

I understand that the tax credit shall terminate if the eligible owner is no longer residing in or owns the dwelling as a primary residence for which the tax credit was granted. I also understand that it is my responsibility to notify the Anne Arundel County Office of Finance if I no longer meet the eligibility requirement for the tax credit or no longer reside in or own the dwelling for which the tax credit was granted.

In the event that I, the surviving spouse, shall remarry, I understand that I must notify the Anne Arundel County Office of Finance of the marital status change and that I will no longer be entitled to the tax credit.

I declare under penalties of perjury provided for by §1-201 of the Tax – Property Article of the Maryland Annotated Code that all information above is true, correct, and complete to the best of my knowledge and belief. I give Anne Arundel County Government and the State Department of Assessments and Taxation permission to take whatever action is necessary to verify my eligibility for the tax credit.

Applicant: _____
Signature Date

Return this application to:
Anne Arundel County Office of Finance
Attn: Tax Credits
44 Calvert Street, Room 110
Annapolis, MD 21401

For questions call:
(410) 222-1748
Hearing/Speech Impaired 711

Questions and applications may also be submitted by email: taxcredits@aacounty.org

§ 4-2-309. Disabled or fallen law enforcement officers and rescue workers. (AS CURRENTLY PUBLISHED PENDING UPDATES PER BILL 89-23 AS INCLUDED WITH APPLICATION.)

(a) **Definitions.** In this section, the following words have the meanings indicated.

- (1) "Correctional officer" has the meaning described in the Correctional Services Article, § 8-201(e) of the State Code. For employees of the Anne Arundel County Department of Detention Facilities, "correctional officer" means a uniformed officer in the rank of detention captain or below.
- (2) "Disabled law enforcement officer or rescue worker" means an individual who has been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination and who is:
 - (i) a law enforcement officer or correction officer whose disability arises out of and in the course of employment;
 - (ii) a career employee of a fire, rescue, or emergency medical services entity whose disability arises out of and in the course of employment; or
 - (iii) a member of a volunteer fire company or volunteer rescue squad whose disability meets the criteria for eligibility for benefits under the Public Safety Article, § 7-202(a) of the State Code.
- (3) "Disabled law enforcement officer or rescue worker" or "fallen law enforcement officer or rescue worker" does not include an individual whose disability or death is the result of the individual's own willful misconduct or abuse of alcohol or drugs, or the result of an occupational disease which did not result from an accidental injury within the meaning of those terms under the Maryland Workers' Compensation Act.
- (4) "Dwelling" means real property that is the legal residence of a disabled law enforcement officer or rescue worker or a surviving spouse and occupied by not more than two families, and the term includes the lot or curtilage and structures necessary to use the real property as a residence.
- (5) "Fallen law enforcement officer or rescue worker" means:
 - (i) a law enforcement officer or correctional officer whose death arises out of and in the course of employment;
 - (ii) a career employee of a fire, rescue, or emergency medical services entity whose death arises out of and in the course of employment; or
 - (iii) a member of a volunteer fire company or volunteer rescue squad whose death meets the criteria for eligibility for benefits under the Public Safety Article, § 7-203(a), of the State Code.
- (6) "Fire, rescue, or emergency medical services entity" has the meaning described in the Public Safety Article, § 7-101(b), of the State Code.
- (7) "Law enforcement officer" has the meaning described in the Public Safety Article, § 3-101(e), of the State Code.
- (8) "Rescue worker" means a career employee of a fire, rescue, or emergency medical services entity or a member of a volunteer fire company or volunteer rescue squad.
- (9) "Surviving spouse" means the surviving spouse of a fallen law enforcement officer or rescue worker.

(b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling owned by a disabled law enforcement officer or rescue worker or a surviving spouse pursuant to the Tax-Property Article, § 9-210, of the State Code, if:

- (1) the dwelling was owned by the disabled law enforcement officer or rescue worker at the time the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the fallen law enforcement officer or rescue worker, either individually or jointly with the surviving spouse, at the time of the fallen enforcement officer's or rescue worker's death;
- (2) the disabled law enforcement officer or rescue worker, the fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the State as of the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or as of the date of the fallen law enforcement officer's or rescue worker's death and the dwelling was acquired by the disabled law enforcement officer or rescue worker or the surviving spouse within two years of the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the date of the fallen law enforcement officer's or rescue worker's death; or
- (3) the dwelling was acquired after the disabled law enforcement officer or rescue worker or the surviving spouse qualified for a credit for a former dwelling under subsections (b)(1) or (b)(2) to the extent of the previous credit.

(c) **Calculation.** The tax credit provided in this section shall be calculated and credited based on 100% of the total tax due on a dwelling based on the real property assessment made by the County Supervisor of Assessments and shall cease upon a determination that the law enforcement officer or rescue worker no longer is permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination or upon the remarriage of a surviving spouse.

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 20

Bill No. 89-23

Introduced by Ms. Leadbetter, Ms. Fiedler, Mr. Volke, and Mr. Smith

By the County Council, November 20, 2023

Introduced and first read on November 20, 2023
Public Hearing set for and held on December 18, 2023
Public Hearing on AMENDED bill set for and held on January 2, 2024
Bill Expires on February 23, 2024

By Order: Laura Corby, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –
2 Credits – Disabled or Fallen Law Enforcement Officers and Rescue Workers

3
4 FOR the purpose of amending the definition of “law enforcement officer” to include
5 ~~members of the Federal Bureau Investigation and the United States Capitol Police a~~
6 sworn law enforcement officer of the United States Government with certain authority;
7 amending the period of time that a disabled law enforcement officer or rescue worker
8 or a fallen law enforcement officer or rescue worker or their surviving spouse must live
9 in the State or within which a dwelling must be acquired in order to be eligible for the
10 tax credit; requiring that the application for, or for the renewal of, the tax credit be made
11 on a form provided by the Controller’s Office and include verification that the applicant
12 is eligible for the credit; and generally relating to finance, taxation, and budget.

13
14 BY repealing and reenacting, with amendments: § 4-2-309(a)(7) and (b)
15 Anne Arundel County Code (2005, as amended)

16
17 BY adding: § 4-2-309(d)
18 Anne Arundel County Code (2005, as amended)

19
20 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
21 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

EXPLANATION: CAPITALS indicate new matter added to existing law.
[[Brackets]] indicate matter deleted from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.
Underlining indicates matter added to bill by amendment.
~~Strikeover~~ indicates matter removed from bill by amendment.

1 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

2
3 **TITLE 2. REAL PROPERTY TAXES**

4
5 **4-2-309. Disabled or fallen law enforcement officers and rescue workers.**

6
7 (a) **Definitions.** In this section, the following words have the meanings indicated.

8
9 (7) “Law enforcement officer” ~~[[has the meaning]]~~ MEANS:

10
11 (I) A “LAW ENFORCEMENT OFFICER” described in the ~~[[Public Safety Article, §~~
12 ~~3-101(e),]] § 1-101(C) OF THE PUBLIC SAFETY ARTICLE of the State Code; OR~~

13
14 ~~(II) A MEMBER OF THE FEDERAL BUREAU OF INVESTIGATION (FBI) OR THE~~
15 ~~UNITED STATES CAPITOL POLICE (USCP) SWORN LAW ENFORCEMENT OFFICER OF THE~~
16 ~~UNITED STATES GOVERNMENT WHO IS AUTHORIZED BY THEIR AGENCY TO CARRY A~~
17 ~~FIREARM AND HAS STATUTORY POWER OF ARREST AND APPREHENSION.~~

18
19 (b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling
20 owned by a disabled law enforcement officer or rescue worker or a surviving spouse
21 pursuant to ~~[[the Tax-Property Article,]] § 9-210[[,]] OF THE TAX-PROPERTY ARTICLE of~~
22 ~~the State Code, if:~~

23
24 (1) the dwelling was owned by the disabled law enforcement officer or rescue
25 worker at the time the law enforcement officer or rescue worker was adjudged to be
26 permanently and totally disabled or by the fallen law enforcement officer or rescue worker,
27 either individually or jointly with the surviving spouse, at the time of the fallen enforcement
28 officer’s or rescue worker’s death;

29
30 (2) (I) the disabled law enforcement officer or rescue worker, OR the fallen law
31 enforcement officer or rescue worker or the surviving spouse, was domiciled in the State
32 as of OR ANY TIME WITHIN THE NUMBER OF YEARS REQUIRED UNDER § 9-210 OF THE TAX-
33 PROPERTY ARTICLE OF THE STATE CODE BEFORE:

34
35 1. the date the law enforcement officer or rescue worker was adjudged to be
36 permanently and totally disabled; or

37
38 2. ~~[[as of]]~~ the date of the fallen law enforcement officer’s or rescue
39 worker’s death; and

40
41 (II) the dwelling was acquired by the disabled law enforcement officer or rescue
42 worker or the surviving spouse within ~~[[two years of]]~~ THE NUMBER OF YEARS REQUIRED
43 UNDER § 9-210 OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE BEFORE the date the
44 law enforcement officer or rescue worker was adjudged to be permanently and totally
45 disabled or the date of the fallen law enforcement officer’s or rescue worker’s death; or

46
47 (3) the dwelling was acquired after the disabled law enforcement officer or rescue
48 worker or the surviving spouse qualified for a credit for a former dwelling under
49 subsections (b)(1) or (b)(2) to the extent of the previous credit.

1 **(D) Form of application.** AN APPLICATION FOR, OR FOR THE RENEWAL OF, THE CREDIT
2 CREATED UNDER THIS SECTION SHALL BE MADE ON A FORM PROVIDED BY THE
3 CONTROLLER'S OFFICE AND SHALL INCLUDE VERIFICATION THAT THE APPLICANT IS
4 ELIGIBLE FOR THE CREDIT.
5

6 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect 45 days
7 from the date it becomes law.

AMENDMENTS ADOPTED: December 18, 2023

READ AND PASSED this 2nd day of January, 2024

By Order:



Laura Corby
Administrative Officer

PRESENTED to the County Executive for his approval this 3rd day of January, 2024



Laura Corby
Administrative Officer

APPROVED AND ENACTED this 9th day of January, 2024



Steuart Pittman
County Executive

EFFECTIVE DATE: February 23, 2024

Bill No. 89-23

Page No. 4

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 89-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.

A handwritten signature in black ink, appearing to read "Laura Corby". The signature is fluid and cursive, with the first name "Laura" and last name "Corby" clearly distinguishable.

Laura Corby
Administrative Officer

Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (page 1 of 5)

NOTE: It is the applicant's responsibility to have this form fully completed, signed, notarized, and returned to the Tax Credits department in the Anne Arundel County Office of Finance.

This section to be completed by the Applicant:

Surviving Spouse of Fallen Law Enforcement Officer or Rescue Worker: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Fallen Law Enforcement Officer or Rescue Worker: _____

Employing Department/Agency/Government of Fallen Law Enforcement Officer or Rescue Worker at the Time of their death:

This section to be completed by an Authorized Representative of the above named Department/Agency/Government:

The above Surviving Spouse has applied for Anne Arundel County, Maryland's Surviving Spouses of Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit.

The following information must be completed by an authorized representative of the Department/Agency/Government where the fallen law enforcement officer or rescue worker was employed at the time of their death. A copy of the County Code is attached.

Employing Department/Agency/Government: _____

Agency Mailing Address: _____

City: _____ State: _____ Zip Code: _____

The above named fallen law enforcement officer or rescue worker, at the time of their death, served as a (select only one, definitions can be found on pages 3 and 4 of this Certification):

- Law enforcement officer per 1-101 (c) of the Public Safety Article of the State Code.
- Sworn law enforcement officer of the United State Government who was authorized by the agency to carry a firearm and had statutory power of arrest and apprehension.
- Correctional officer per Correctional Services Article 8-201 (e) of the State Code and if an employee of the Anne Arundel County Department of Detention Facilities, a uniformed officer in the rank of detention captain or below.
- Career employee of a fire, rescue, or emergency medical services entity per Public Safety Article 7-101 (b) of the State Code
- Member of a volunteer fire company or volunteer rescue squad whose disability meets the criteria for eligibility for benefits under the Public Safety Article 7-203 (a) of the State Code.
- None of the above.

I certify that the above named fallen law enforcement officer's or rescue worker's death arose out of and in the course of employment. The fallen law enforcement officer's or rescue worker's death was not the result of their own willful misconduct or abuse of alcohol or drugs, or the result of an occupational disease which did not result from an accidental injury within the meaning of those terms under the Maryland Workers' Compensation Act.

Yes No

Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (page 2 of 5)

Date of the Fallen Law Enforcement Officer's or Rescue Worker's Death: _____

Fallen Law Enforcement Officer's or Rescue Worker's Home Address on the date of their death:

Address: _____

City: _____ State: _____ Zip Code: _____

Fallen Law Enforcement Officer's or Rescue Worker's job title at the time of their death:

I declare under penalties of perjury provided for by §1-201 of the Tax – Property Article of the Maryland Annotated Code that all information provided on this Certification is true, correct, and complete to the best of my knowledge and belief. I certify that I am an authorized representative of the above named Department/Agency/Government. I certify that the applicant was serving as a law enforcement officer, correctional officer, or rescue worker employed by the Department/Agency/Government for which I am representing and that the applicant's death arose out of and in the course of employment.

Signature of Authorized Representative

Date

Representative (Printed Name): _____

Representative's Job Title: _____ Agency: _____

Phone Number: _____ Email Address: _____

Notary

State of Maryland County of Anne Arundel County, to wit:

On this ____ day of _____, 20____, before me, the undersigned officer, personally appeared _____ (name of person who makes acknowledgement), known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that he/she/they executed the same for the purpose therein contained.

In witness whereof, I hereunto set my hand and official seal.

[Notary Seal]

[Signature of Notary Public]

[Printed Name of Notary Public]

Notary Public

My Commission Expires: _____

Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (page 3 of 5)

Article - Public Safety §1-101(c)

- (c)(1) “**Law enforcement officer**” means an individual who:
- (i) in an official capacity is authorized by law to make arrests; and
 - (ii) is a member of one of the following law enforcement agencies:
 1. the Department of State Police;
 2. the Police Department of Baltimore City;
 3. the Baltimore City School Police Force;
 4. the Baltimore City Watershed Police Force;
 5. the police department, bureau, or force of a county;
 6. the police department, bureau, or force of a municipal corporation;
 7. the office of the sheriff of a county;
 8. the police department, bureau, or force of a bicounty agency;
 9. the Maryland Transportation Authority Police;
 10. the police forces of the Department of Transportation;
 11. the police forces of the Department of Natural Resources;
 12. the Field Enforcement Bureau of the Comptroller’s Office;
 13. the Field Enforcement Division of the Alcohol and Tobacco Commission;
 14. the Housing Authority of Baltimore City Police Force;
 15. the Crofton Police Department;
 16. the police force of the Maryland Department of Health;
 17. the police force of the Maryland Capitol Police of the Department of General Services;
 18. the police forces of the University System of Maryland;
 19. the police force of Morgan State University;
 20. the office of State Fire Marshal;
 21. the Ocean Pines Police Department;
 22. the police force of the Baltimore City Community College;
 23. the police force of the Hagerstown Community College;
 24. the Internal Investigation Unit of the Department of Public Safety and Correctional Services;
 25. the Warrant Apprehension Unit of the Intelligence and Investigative Division in the Department of Public Safety and Correctional Services;
 26. the police force of the Anne Arundel Community College; or
 27. the police department of the Johns Hopkins University established in accordance with Title 24, Subtitle 12 of the Education Article.
- (2) “**Law enforcement officer**” does not include:
- (i) an individual who serves at the pleasure of the Police Commissioner of Baltimore City;
 - (ii) an individual who serves at the pleasure of the appointing authority of a charter county;
 - (iii) the police chief of a municipal corporation;
 - (iv) an officer who is in probationary status on initial entry into the law enforcement agency except if an allegation of brutality in the execution of the officer’s duties is made;
 - (v) a Montgomery County fire and explosive investigator as defined in § 2-208.1 of the Criminal Procedure Article;
 - (vi) an Anne Arundel County or City of Annapolis fire and explosive investigator as defined in § 2-208.2 of the Criminal Procedure Article;
 - (vii) a Prince George’s County fire and explosive investigator as defined in § 2-208.3 of the Criminal Procedure Article;
 - (viii) a Worcester County fire and explosive investigator as defined in § 2-208.4 of the Criminal Procedure Article;
 - (ix) a City of Hagerstown fire and explosive investigator as defined in § 2-208.5 of the Criminal Procedure Article;
 - (x) a Howard County fire and explosive investigator as defined in § 2-208.6 of the Criminal Procedure Article; or
 - (xi) the Chief of Police of the police department of the Johns Hopkins University established in accordance with Title 24, Subtitle 12 of the Education Article.

Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (page 4 of 5)

Article - Correctional Services §8-201(e)

(e) (1) “**Correctional officer**” means a member of a correctional unit whose duties relate to the investigation, care, custody, control, or supervision of incarcerated individuals and individuals who:

- (i) have been placed on parole or mandatory supervision;
- (ii) have been placed on probation; or
- (iii) have received a suspended sentence.

(2) “Correctional officer” does not include:

- (i) the head or deputy head of a correctional unit; or
- (ii) a sheriff, warden, or superintendent or an individual with an equivalent title who is appointed or employed by a unit of government to exercise equivalent supervisory authority.

Article - Public Safety §7-101(b)

(b) “**Fire, rescue, or emergency medical services entity**” means:

- (1) a governmental subdivision, by its appropriate designated authority;
- (2) a board or fire commission of a fire department or governmental subdivision;
- (3) a fire department;
- (4) a fire company;
- (5) a rescue squad; or
- (6) an emergency medical services unit, including an entity that provides emergency medical services at any level.

Article - Public Safety §7-203(a)

(a) (1) The Board shall pay death benefits under this section if a member of a volunteer fire company or member of a volunteer rescue squad dies:

- (i) as a direct result of actively participating in fighting a fire;
 - (ii) while going to or from a fire;
 - (iii) while performing other duties necessary to the operation or maintenance of the fire company
 - (iv) while actively participating in the ambulance, advanced life support, or rescue work of a volunteer advanced life support unit or volunteer fire, ambulance, or rescue company located in the State; or
 - (v) while providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.
- (2) A benefit under this subsection shall be paid:
- (i) regardless of the district in which the decedent died; or
 - (ii) while providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.

Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (page 5 of 5)

§ 4-2-309. Disabled or fallen law enforcement officers and rescue workers. (AS CURRENTLY PUBLISHED PENDING UPDATES PER BILL 89-23 AS INCLUDED WITH CERTIFICATION.)

(a) **Definitions.** In this section, the following words have the meanings indicated.

- (1) "Correctional officer" has the meaning described in the Correctional Services Article, § 8-201(e) of the State Code. For employees of the Anne Arundel County Department of Detention Facilities, "correctional officer" means a uniformed officer in the rank of detention captain or below.
- (2) "Disabled law enforcement officer or rescue worker" means an individual who has been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination and who is:
 - (i) a law enforcement officer or correction officer whose disability arises out of and in the course of employment;
 - (ii) a career employee of a fire, rescue, or emergency medical services entity whose disability arises out of and in the course of employment; or
 - (iii) a member of a volunteer fire company or volunteer rescue squad whose disability meets the criteria for eligibility for benefits under the Public Safety Article, § 7-202(a) of the State Code.
- (3) "Disabled law enforcement officer or rescue worker" or "fallen law enforcement officer or rescue worker" does not include an individual whose disability or death is the result of the individual's own willful misconduct or abuse of alcohol or drugs, or the result of an occupational disease which did not result from an accidental injury within the meaning of those terms under the Maryland Workers' Compensation Act.
- (4) "Dwelling" means real property that is the legal residence of a disabled law enforcement officer or rescue worker or a surviving spouse and occupied by not more than two families, and the term includes the lot or curtilage and structures necessary to use the real property as a residence.
- (5) "Fallen law enforcement officer or rescue worker" means:
 - (i) a law enforcement officer or correctional officer whose death arises out of and in the course of employment;
 - (ii) a career employee of a fire, rescue, or emergency medical services entity whose death arises out of and in the course of employment; or
 - (iii) a member of a volunteer fire company or volunteer rescue squad whose death meets the criteria for eligibility for benefits under the Public Safety Article, § 7-203(a), of the State Code.
- (6) "Fire, rescue, or emergency medical services entity" has the meaning described in the Public Safety Article, § 7-101(b), of the State Code.
- (7) "Law enforcement officer" has the meaning described in the Public Safety Article, § 3-101(e), of the State Code.
- (8) "Rescue worker" means a career employee of a fire, rescue, or emergency medical services entity or a member of a volunteer fire company or volunteer rescue squad.
- (9) "Surviving spouse" means the surviving spouse of a fallen law enforcement officer or rescue worker.

(b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling owned by a disabled law enforcement officer or rescue worker or a surviving spouse pursuant to the Tax-Property Article, § 9-210, of the State Code, if:

- (1) the dwelling was owned by the disabled law enforcement officer or rescue worker at the time the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the fallen law enforcement officer or rescue worker, either individually or jointly with the surviving spouse, at the time of the fallen enforcement officer's or rescue worker's death;
- (2) the disabled law enforcement officer or rescue worker, the fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the State as of the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or as of the date of the fallen law enforcement officer's or rescue worker's death and the dwelling was acquired by the disabled law enforcement officer or rescue worker or the surviving spouse within two years of the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the date of the fallen law enforcement officer's or rescue worker's death; or
- (3) the dwelling was acquired after the disabled law enforcement officer or rescue worker or the surviving spouse qualified for a credit for a former dwelling under subsections (b)(1) or (b)(2) to the extent of the previous credit.

(c) **Calculation.** The tax credit provided in this section shall be calculated and credited based on 100% of the total tax due on a dwelling based on the real property assessment made by the County Supervisor of Assessments and shall cease upon a determination that the law enforcement officer or rescue worker no longer is permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination or upon the remarriage of a surviving spouse.

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 20

Bill No. 89-23

Introduced by Ms. Leadbetter, Ms. Fiedler, Mr. Volke, and Mr. Smith

By the County Council, November 20, 2023

Introduced and first read on November 20, 2023
Public Hearing set for and held on December 18, 2023
Public Hearing on AMENDED bill set for and held on January 2, 2024
Bill Expires on February 23, 2024

By Order: Laura Corby, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –
2 Credits – Disabled or Fallen Law Enforcement Officers and Rescue Workers

3
4 FOR the purpose of amending the definition of “law enforcement officer” to include
5 ~~members of the Federal Bureau Investigation and the United States Capitol Police a~~
6 sworn law enforcement officer of the United States Government with certain authority;
7 amending the period of time that a disabled law enforcement officer or rescue worker
8 or a fallen law enforcement officer or rescue worker or their surviving spouse must live
9 in the State or within which a dwelling must be acquired in order to be eligible for the
10 tax credit; requiring that the application for, or for the renewal of, the tax credit be made
11 on a form provided by the Controller’s Office and include verification that the applicant
12 is eligible for the credit; and generally relating to finance, taxation, and budget.

13
14 BY repealing and reenacting, with amendments: § 4-2-309(a)(7) and (b)
15 Anne Arundel County Code (2005, as amended)

16
17 BY adding: § 4-2-309(d)
18 Anne Arundel County Code (2005, as amended)

19
20 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
21 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

EXPLANATION: CAPITALS indicate new matter added to existing law.
[[Brackets]] indicate matter deleted from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.
Underlining indicates matter added to bill by amendment.
~~Strikeover~~ indicates matter removed from bill by amendment.

ARTICLE 4. FINANCE, TAXATION, AND BUDGET

TITLE 2. REAL PROPERTY TAXES

4-2-309. Disabled or fallen law enforcement officers and rescue workers.

(a) **Definitions.** In this section, the following words have the meanings indicated.

(7) “Law enforcement officer” [[has the meaning]] MEANS:

(I) A “LAW ENFORCEMENT OFFICER” described in the [[Public Safety Article, § 3-101(e),]] § 1-101(C) OF THE PUBLIC SAFETY ARTICLE of the State Code; OR

~~(II) A MEMBER OF THE FEDERAL BUREAU OF INVESTIGATION (FBI) OR THE UNITED STATES CAPITOL POLICE (USCP) SWORN LAW ENFORCEMENT OFFICER OF THE UNITED STATES GOVERNMENT WHO IS AUTHORIZED BY THEIR AGENCY TO CARRY A FIREARM AND HAS STATUTORY POWER OF ARREST AND APPREHENSION.~~

(b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling owned by a disabled law enforcement officer or rescue worker or a surviving spouse pursuant to [[the Tax-Property Article,]] § 9-210[[,]] OF THE TAX-PROPERTY ARTICLE of the State Code, if:

(1) the dwelling was owned by the disabled law enforcement officer or rescue worker at the time the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the fallen law enforcement officer or rescue worker, either individually or jointly with the surviving spouse, at the time of the fallen enforcement officer’s or rescue worker’s death;

(2) (I) the disabled law enforcement officer or rescue worker, OR the fallen law enforcement officer or rescue worker or the surviving spouse, was domiciled in the State as of OR ANY TIME WITHIN THE NUMBER OF YEARS REQUIRED UNDER § 9-210 OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE BEFORE:

1. the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled; or

2. [[as of]] the date of the fallen law enforcement officer’s or rescue worker’s death; and

(II) the dwelling was acquired by the disabled law enforcement officer or rescue worker or the surviving spouse within [[two years of]] THE NUMBER OF YEARS REQUIRED UNDER § 9-210 OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE BEFORE the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the date of the fallen law enforcement officer’s or rescue worker’s death; or

(3) the dwelling was acquired after the disabled law enforcement officer or rescue worker or the surviving spouse qualified for a credit for a former dwelling under subsections (b)(1) or (b)(2) to the extent of the previous credit.

1 **(D) Form of application.** AN APPLICATION FOR, OR FOR THE RENEWAL OF, THE CREDIT
2 CREATED UNDER THIS SECTION SHALL BE MADE ON A FORM PROVIDED BY THE
3 CONTROLLER'S OFFICE AND SHALL INCLUDE VERIFICATION THAT THE APPLICANT IS
4 ELIGIBLE FOR THE CREDIT.
5

6 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect 45 days
7 from the date it becomes law.

AMENDMENTS ADOPTED: December 18, 2023

READ AND PASSED this 2nd day of January, 2024

By Order:



Laura Corby
Administrative Officer

PRESENTED to the County Executive for his approval this 3rd day of January, 2024



Laura Corby
Administrative Officer

APPROVED AND ENACTED this 9th day of January, 2024



Steuart Pittman
County Executive

EFFECTIVE DATE: February 23, 2024

Bill No. 89-23

Page No. 4

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 89-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.

A handwritten signature in black ink, appearing to read "Laura Corby". The signature is fluid and cursive, with the first name "Laura" and last name "Corby" clearly distinguishable.

Laura Corby
Administrative Officer