



**PUBLIC SAFETY OFFICER
PROPERTY TAX CREDIT APPLICATION
FULL TIME EMPLOYMENT WITH
ANNE ARUNDEL COUNTY**

(410) 222-1748
Hearing/Speech Impaired 711

To be completed by applicant

Please type or print using ink only

IMPORTANT! This application must be received on or before April 1, 2024 to be considered for the taxable year beginning July 1, 2024 and ending June 30, 2025. Please read the attached County Code § 4-2-313, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit. YOU MUST RE-APPLY EACH YEAR TO RECEIVE THIS CREDIT.

If you are a retired or volunteer Public Safety Officer, please use either of the appropriately designated forms for those Public Safety Officers. If you are a 9-1-1 Specialist, please use that application to apply for that property tax credit.

Name of Applicant for Tax Credit (one applicant only): _____

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

Property Address: _____

City: _____ State: _____ Zip Code: _____

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

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address: _____

Mailing Address (if different): _____

City: _____ State: _____ Zip Code: _____

Please affirm your eligibility for the County property tax credit (select only one):

- I am currently employed as a full-time firefighter/emergency medical technician with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a firefighter/emergency medical technician.
- I am currently employed as a full-time detention officer with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a detention officer.
- I am currently employed as a full-time police officer with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a police officer.
- I am currently employed as a full-time deputy sheriff with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a deputy sheriff.

Do you own the property to which the credit will be applied, do you use it as your principal residence, and will you occupy the property for more than six months of the July 1, 2024 through June 30, 2025 period? Yes No

Do you anticipate receiving any optional property tax credit(s) for the property aside from either the Public Safety Officer or Homestead Property Tax Credit (for example, the Anne Arundel County Solar Energy Property Tax Credit) for the taxable year beginning July 1, 2024 and ending June 30, 2025? Yes No

If yes to the preceding question, which other optional property tax credit(s) do you anticipate receiving for the property?

Have you received the Public Safety Officer Credit on any other property in Anne Arundel County? Yes No

If Yes to the preceding question, please provide the address of the property for which you have previously received the credit.

If I am approved, then the upcoming year would represent year _____ of the total 10-year period in which I could potentially receive the tax credit. This includes any previous eligibility for the Public Safety Officer credit, such as being employed full time by Anne Arundel County, retired from Anne Arundel County, or a volunteer member with an Anne Arundel County Volunteer Fire Company or Anne Arundel Alarmers Association.

I, the applicant, hereby certify that I have read County Code § 4-2-313 and that I am entitled to the tax credit for the residential property described above. I verify that I am either a public safety officer or a retired public safety officer as defined in the attached County Code § 4-2-313. I understand that this is a tax credit from the Anne Arundel County real property taxes on the dwelling and that the amount of the tax credit is the lesser of \$3,000 or the total County taxes due on the dwelling.

I understand that this tax credit is available for a period of one taxable year, or portion thereof, and may be renewed upon application for nine additional taxable years. I understand that I must re-apply each year for the tax credit to be applicable.

I understand that this application must be filed on or before April 1 immediately before the taxable year for which the credit is sought. I further understand that if the application is filed after April 1, the application shall be treated as an application for a tax credit for the next succeeding taxable year.

I understand that the tax credit shall terminate on the sooner of: (i) receiving the tax credit for ten taxable years (ii) no longer being employed as a public safety officer with Anne Arundel County for a reason other than retirement or a service related disability (iii) no longer meeting the eligibility requirement for volunteer members (iv) no longer residing in or owning the dwelling 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.

I declare under penalties of perjury provided for by the Tax – Property Article of the Annotated Code of Maryland, §1-201, that all information above is true, correct, and complete to the best of my knowledge and belief. I give Anne Arundel County Government 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

If you provide an email address on this application then the Office of Finance will send a receipt confirmation to that email address within 10 business days of receiving the tax credit application. Contact our office if you do not receive a confirmation.

If you are mailing your application less than 14 days before the deadline, it is suggested that you use a traceable form of delivery. Anne Arundel County is not responsible for delays in mail delivery.

Written notification will be sent upon approval or denial of the application.

§ 4-2-313. Public Safety Officer property tax credit. (AS CURRENTLY PUBLISHED PENDING UPDATES PER BILL 91-23 AS INCLUDED WITH APPLICATION.)

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

(1) "Dwelling" has the meaning set forth in § 9-105 of the Tax-Property Article of the State Code.

(2) "Public Safety Officer" has the meaning described in § 9-260 of the Tax- Property Article of the State Code.

(b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling owned by an eligible Public Safety Officer.

(c) **Eligibility.** A Public Safety Officer is eligible for a County property tax credit under this section if:

(1) the Public Safety Officer has completed at least one year of full time employment with Anne Arundel County as a Public Safety Officer and is employed full time by Anne Arundel County as a Public Safety Officer; or the Public Safety Officer is an Anne Arundel County volunteer member who earned at least 50 service points under § [12-1-305](#) of this Code for the preceding calendar year;

(2) the Public Safety Officer is eligible for the credit authorized by § 9-105 of the Tax-Property Article of the State Code for the dwelling for which the credit is sought; and

(3) the credit is not combined with other optional property tax credits as permitted under Title 9 of the Tax-Property Article of the State Code or this title.

(d) **Calculation.** The tax credit provided in this section shall be calculated and credited based on the total County tax due on a dwelling based on the real property assessment made by the County Supervisor of Assessments, not to exceed the lesser of \$2,500 or the total County tax due on the dwelling.

(e) **Duration.** The tax credit shall be available to a Public Safety Officer eligible under subsection (c) for a period of one taxable year and may be renewed upon application of the Public Safety Officer for nine additional taxable years, for a maximum total of ten taxable years.

(f) **Time for filing of application.** An application for, or for a renewal of, the tax credit created by this section shall be filed on or before April 1 immediately before the taxable year for which the tax credit is sought. If the application or renewal is filed after April 1, the credit shall be disallowed that year but shall be treated as an application or renewal for a tax credit for the following taxable year.

(g) **Form of application.** An application for, or for the renewal of, the Public Safety Officer tax credit shall be made on a form provided by the Controller's office.

(h) **Termination of credit.**

(1) The tax credit created by this section shall terminate on the sooner of the Public Safety Officer:

(i) receiving the tax credit for ten taxable years;

(ii) no longer being employed as a Public Safety Officer with the County for a reason other than a service related disability or no longer meeting the eligibility requirement in subsection (c)(1) for volunteer firefighters; or

(iii) no longer residing in or owning the dwelling for which the tax credit was granted.

(2) Upon termination of the tax credit as a result of a Public Safety Officer being terminated for a cause listed in § 808(b) through (e) of the Charter, the homeowner shall be liable for:

(i) all property taxes that the homeowner would have been liable for for the taxable year of the termination as if the tax credit had not been granted under this section; and

(ii) all interest and penalties on those taxes computed in the manner provided under § [4-1-103](#).

(3) Upon termination of the tax credit for any reason other than the Public Safety Officer being terminated from employment for a cause listed in § 808(b) through (e) of the Charter, the tax credit will be applied only to the portion of the taxable year for which the Public Safety Officer was eligible for the tax credit, and the homeowner shall be liable for all remaining property taxes.

(Bill No. 81-17; Bill No. 17-20; Bill No. 18-20; Bill No. 51-20; Bill No. 86-21)

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 21

Bill No. 91-23

Introduced by the Entire Council

By the County Council, December 4, 2023

Introduced and first read on December 4, 2023
Public Hearing set for and held on January 2, 2024
Public Hearing on AMENDED bill set for and held on January 16, 2024
Bill Expires March 8, 2024

By Order: Laura Corby, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –
2 Tax Credits – Public Safety Officer Property Tax Credit

3
4 FOR the purpose of amending the definition of “Public Safety Officer”; expanding
5 eligibility for the tax credit to retired Public Safety Officers; increasing the maximum
6 amount of the credit; making technical corrections; and generally relating to finance,
7 taxation, and budget.

8
9 BY repealing and reenacting, with amendments: § 4-2-313(a)(2), (c), (d), (g), and (h)
10 Anne Arundel County Code (2005, as amended)

11
12 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
13 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

14
15 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

16
17 **TITLE 2. REAL PROPERTY TAXES**

18
19 **4-2-313. Public Safety Officer property tax credit.**

20
21 (a) **Definitions.** In this section, the following words have the meanings indicated.

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.
~~Strikethrough~~ indicates matter removed from bill by amendment.

1 (2) “Public Safety Officer” ~~[[has the meaning described in § 9-260 of the Tax-~~
2 ~~Property Article of the State Code.]]~~ MEANS:

3
4 (I) A FIREFIGHTER, AN EMERGENCY MEDICAL TECHNICIAN, A DETENTION
5 OFFICER, A POLICE OFFICER, OR A DEPUTY SHERIFF; ~~OR~~

6
7 ~~(II) AN ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTER OR VOLUNTEER~~
8 ~~EMERGENCY MEDICAL TECHNICIAN.~~

9
10 (II) A VOLUNTEER WHO SERVES AS A MEMBER OF A COUNTY VOLUNTEER FIRE
11 COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL COUNTY,
12 INC.; OR

13
14 (III) A PERSON WHO IS ENTITLED TO RECEIVE BENEFITS UNDER § 12-1-304 OF
15 THIS CODE AS A RESULT OF VOLUNTEER SERVICE WITH AN ACTIVE COUNTY VOLUNTEER
16 FIRE COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL
17 COUNTY, INC.

18
19 (c) **Eligibility.** A Public Safety Officer is eligible for a County property tax credit under
20 this section if:

21
22 (1) (I) the Public Safety Officer has completed at least one year of full time
23 employment with Anne Arundel County as a Public Safety Officer and is employed full
24 time by OR RETIRED FROM Anne Arundel County as a Public Safety Officer; ~~[[or]]~~

25
26 (II) the Public Safety Officer is an Anne Arundel County ~~[[volunteer member]]~~
27 ~~VOLUNTEER FIREFIGHTER OR VOLUNTEER EMERGENCY MEDICAL TECHNICIAN~~
28 VOLUNTEER WHO SERVES AS A MEMBER OF A COUNTY VOLUNTEER FIRE COMPANY OR
29 THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL COUNTY, INC. ~~[[who]]~~
30 AND HAS earned at least 50 service points under § 12-1-305 of this Code for the preceding
31 calendar year; OR

32
33 (III) THE PUBLIC SAFETY OFFICER IS A PERSON ENTITLED TO RECEIVE BENEFITS
34 UNDER § 12-1-304 OF THIS CODE AS A RESULT OF VOLUNTEER SERVICE WITH AN ACTIVE
35 COUNTY VOLUNTEER FIRE COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION
36 OF ANNE ARUNDEL COUNTY, INC.

37
38 (2) the Public Safety Officer is eligible for the credit authorized by § 9-105 of the
39 Tax-Property Article of the State Code for the dwelling for which the credit is sought; and

40
41 (3) the credit is not combined with other optional property tax credits as permitted
42 under Title 9 of the Tax-Property Article of the State Code or this title.

43
44 (d) **Calculation.** The tax credit provided in this section shall be calculated and credited
45 based on the total County tax due on a dwelling based on the real property assessment made
46 by the County Supervisor of Assessments, not to exceed the lesser of ~~[[~~\$2,500 or~~]]~~:

47
48 (1) the total County tax due on the dwelling; OR

49
50 (2) (I) FOR THE TAXABLE YEAR BEGINNING ON JULY 1, 2024, \$3,000; AND

51
52 (II) FOR A TAXABLE YEAR BEGINNING ON OR AFTER JULY 1, 2025, \$3,500.

1 **(g) Form of application.** An application for, or for the renewal of, the Public Safety
2 Officer tax credit shall be made on a form provided by the Controller's office AND SHALL
3 INCLUDE VERIFICATION THAT THE APPLICANT IS A RETIRED PUBLIC SAFETY OFFICER OR
4 EMPLOYED AS A PUBLIC SAFETY OFFICER.

5
6 **(h) Termination of credit.**

7
8 (1) The tax credit created by this section shall terminate on the sooner of the Public
9 Safety Officer:

10 (i) receiving the tax credit for ten taxable years;

11
12 (ii) no longer being employed as a Public Safety Officer with the County for a
13 reason other than RETIREMENT, a service related disability, or no longer meeting the
14 eligibility requirement in subsection (c)(1) for volunteer ~~[[firefighters]]~~ MEMBERS; or

15
16 (iii) no longer residing in or owning the dwelling for which the tax credit was
17 granted.

18
19 (2) Upon termination of the tax credit as a result of a Public Safety Officer being
20 terminated for a cause listed in § 808(b) through (e) of the Charter, the homeowner shall
21 be liable for:

22 (i) all property taxes that the homeowner would have been liable ~~[[for]]~~ for the
23 taxable year of the termination as if the tax credit had not been granted under this section;
24 and

25
26 (ii) all interest and penalties on those taxes computed in the manner provided
27 under § 4-1-103.


28
29 (3) Upon termination of the tax credit for any reason other than the Public Safety
30 Officer being terminated from employment for a cause listed in § 808(b) through (e) of the
31 Charter, the tax credit will be applied only to the portion of the taxable year for which the
32 Public Safety Officer was eligible for the tax credit, and the homeowner shall be liable for
33 all remaining property taxes.
34

35
36 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect 45 days
37 from the date it becomes law.

AMENDMENTS ADOPTED: January 2, 2024

READ AND PASSED this 16th day of January, 2024

By Order:


Laura Corby
Administrative Officer

Bill No. 91-23

Page No. 4

PRESENTED to the County Executive for his approval this 18th day of January, 2024



Laura Corby
Administrative Officer

APPROVED AND ENACTED this 22nd day of January, 2024



Steuart Pittman
County Executive

EFFECTIVE DATE: March 7, 2024

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 91-23 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