

FINAL

AMENDED  
October 16 and November 6, 2017

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2017, Legislative Day No. 37

Bill No. 81-17

Introduced by Mr. Walker

By the County Council, September 18, 2017

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Introduced and first read on September 18, 2017  
Public Hearing set for and held on October 16, 2017  
Public Hearing on AMENDED bill set for and held on November 6, 2017  
Public Hearing on SECOND AMENDED bill set for and held on November 20, 2017  
Bill Expires December 22, 2017

By Order: JoAnne Gray, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Real Property Taxes – Tax Credits – Public Safety  
2 Officer Tax Credits  
3

4 FOR the purpose of defining certain terms; establishing a real property tax credit for  
5 public safety officers; establishing eligibility criteria for the credit; providing for the  
6 calculation and duration of the credit; establishing a deadline for filing for the credit  
7 and form of application for the credit; providing for an administrative fee for the  
8 credit; providing for the termination of the credit; and generally relating to a property  
9 tax credit for certain public safety officers.  
10

11 BY renumbering: §§ 4-2-312 through 4-2-317 to be §§ 4-2-313 through 4-2-318,  
12 respectively (~~as amended by Bill No. 66-16~~)  
13 (Anne Arundel County Code, 2005, as amended)  
14

15 BY adding: § 4-2-312  
16 (Anne Arundel County Code, 2005, as amended)  
17

18 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
19 *Maryland,* That §§ 4-2-312 through 4-2-317 of the Anne Arundel County Code (2005, as  
20 amended) (~~and as amended by Bill No. 66-16~~) are hereby renumbered to be §§ 4-2-313  
21 through 4-2-318, respectively.

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

1 SECTION 2. *And be it further enacted*, That Sections(s) of the Anne Arundel County  
2 Code (2005, as amended) read as follows:

3  
4 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

5  
6 **TITLE 2. REAL PROPERTY TAXES**

7  
8 **4-2-312. Public Safety Officers Property Tax Credit.**

9  
10 (A) **Definitions.** IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS  
11 INDICATED.

12  
13 (1) "DWELLING" ~~MEANS REAL PROPERTY THAT IS THE LEGAL PRIMARY~~  
14 ~~RESIDENCE OF A PUBLIC SAFETY OFFICER AND THE TERM INCLUDES THE LOT OR~~  
15 ~~CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE~~  
16 ~~HAS THE MEANING SET FORTH IN § 9-105 OF THE TAX-PROPERTY ARTICLE, § 9-105, OF THE~~  
17 ~~STATE CODE.~~

18  
19 (2) "PUBLIC SAFETY OFFICER" HAS THE MEANING DESCRIBED IN § 9-260 OF THE  
20 TAX-PROPERTY ARTICLE, ~~§ 9-259 § 9-260~~, OF THE STATE CODE.

21  
22 (B) **Creation.** THERE IS A TAX CREDIT FROM COUNTY REAL PROPERTY TAXES  
23 LEVIED ON A DWELLING OWNED BY A AN ELIGIBLE PUBLIC SAFETY OFFICER.

24  
25 ~~(C) **Eligibility.** A PUBLIC SAFETY OFFICER IS ELIGIBLE FOR A PROPERTY TAX CREDIT~~  
26 ~~PURSUANT TO SUBSECTION (B) AFTER COMPLETING ONE YEAR OF SERVICE WITH AN~~  
27 ~~ANNE ARUNDEL COUNTY PUBLIC SAFETY DEPARTMENT. A VOLUNTEER FIREFIGHTER~~  
28 ~~WHO EARNS AT LEAST 50 SERVICE POINTS FOR FIRE CALLS, EMT CALLS, OR~~  
29 ~~OPERATIONAL ON-DUTY HOURS FOR THE PRECEDING YEAR SHALL BE ELIGIBLE FOR THE~~  
30 ~~CREDIT. THE TAX CREDIT MAY NOT BE COMBINED WITH OTHER OPTIONAL PROPERTY~~  
31 ~~TAX CREDITS AS PERMITTED UNDER TITLE 9 OF THE TAX-PROPERTY ARTICLE OF THE~~  
32 ~~STATE CODE OR THIS TITLE.~~

33  
34 (C) **Eligibility.** A PUBLIC SAFETY OFFICER IS ELIGIBLE FOR A COUNTY PROPERTY TAX  
35 CREDIT UNDER THIS SECTION IF:

36  
37 (1) THE PUBLIC SAFETY OFFICER HAS COMPLETED AT LEAST ONE YEAR OF FULL  
38 TIME EMPLOYMENT WITH ANNE ARUNDEL COUNTY AS A PUBLIC SAFETY OFFICER AND  
39 IS EMPLOYED FULL TIME BY ANNE ARUNDEL COUNTY AS A PUBLIC SAFETY OFFICER; OR  
40 THE PUBLIC SAFETY OFFICER IS AN ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTER  
41 MEMBER WHO EARNED AT LEAST 50 SERVICE POINTS UNDER § 12-1-305 OF THIS CODE FOR  
42 THE PRECEDING CALENDAR YEAR;

43  
44 (2) THE PUBLIC SAFETY OFFICER IS ELIGIBLE FOR THE CREDIT AUTHORIZED BY §  
45 9-105 OF THE TAX-PROPERTY ARTICLE, § 9-105, OF THE STATE CODE FOR THE DWELLING  
46 FOR WHICH THE CREDIT IS SOUGHT; AND

47  
48 (3) THE CREDIT IS NOT COMBINED WITH OTHER OPTIONAL PROPERTY TAX  
49 CREDITS AS PERMITTED UNDER TITLE 9 OF THE TAX-PROPERTY ARTICLE OF THE STATE  
50 CODE OR THIS TITLE.

51  
52 (D) **Calculation; Duration.** THE TAX CREDIT PROVIDED IN THIS SECTION SHALL BE  
53 CALCULATED AND CREDITED BASED ON THE TOTAL COUNTY TAX DUE ON A DWELLING  
54 BASED ON THE REAL PROPERTY ASSESSMENT MADE BY THE COUNTY SUPERVISOR OF  
55 ASSESSMENTS, NOT TO EXCEED THE LESSER OF \$2,500 OR THE TOTAL COUNTY TAX DUE  
56 ON THE DWELLING.

1 (E) Duration. THE TAX CREDIT SHALL BE AVAILABLE TO THE A PUBLIC SAFETY  
2 OFFICER ELIGIBLE UNDER SUBSECTION (C) FOR THE PERIOD OF EMPLOYMENT OR  
3 QUALIFICATION AS A VOLUNTEER FOR A PERIOD OF ONE TAXABLE YEAR AND MAY BE  
4 RENEWED UPON APPLICATION OF THE PUBLIC SAFETY OFFICER FOR FOUR ADDITIONAL  
5 TAXABLE YEARS, FOR A MAXIMUM TOTAL OF FIVE TAXABLE YEARS. AN  
6 ADMINISTRATIVE FEE OF 1% OF THE TOTAL TAX CREDIT MAY BE ASSESSED FOR  
7 ADMINISTRATION OF THE CREDIT FOR THE DURATION OF THE CREDIT.  
8

9 ~~(E)~~ (F) Time for filing of application. AN APPLICATION FOR, OR FOR A RENEWAL OF,  
10 THE TAX CREDIT CREATED BY THIS SECTION SHALL BE FILED ON OR BEFORE APRIL 1  
11 AND IMMEDIATELY BEFORE THE TAXABLE YEAR FOR WHICH THE TAX CREDIT IS  
12 SOUGHT. IF THE APPLICATION OR RENEWAL IS FILED AFTER APRIL 1, THE CREDIT SHALL  
13 BE DISALLOWED THAT YEAR BUT SHALL BE TREATED AS AN APPLICATION OR RENEWAL  
14 FOR A TAX CREDIT FOR THE FOLLOWING TAXABLE YEAR.  
15

16 ~~(F)~~ (G) Form of application. AN APPLICATION FOR, OR FOR THE RENEWAL OF, THE  
17 PUBLIC SAFETY OFFICER TAX CREDIT SHALL BE MADE TO THE CONTROLLER ON A FORM  
18 PROVIDED BY THE CONTROLLER'S OFFICE; SHALL BE VERIFIED BY THE OFFICE OF  
19 PERSONNEL WITH CERTIFICATION OF ELIGIBILITY OF THE OFFICER; AND SHALL INCLUDE  
20 ANY ADDITIONAL INFORMATION THE CONTROLLER BELIEVES TO BE NECESSARY TO  
21 DETERMINE QUALIFICATION FOR THE CREDIT AS DIRECTED BY THE STATE DEPARTMENT  
22 OF ASSESSMENTS AND TAXATION.  
23

24 ~~(G)~~ (H) Termination of credit. THE TAX CREDIT SHALL TERMINATE AFTER THE  
25 PUBLIC SAFETY OFFICER RECEIVES THE TAX CREDIT FOR FIVE TAXABLE YEARS, IF THE  
26 HOMEOWNER TERMINATES THEIR EMPLOYMENT AS A PUBLIC SAFETY OFFICER WITH  
27 THE COUNTY FOR A REASON OTHER THAN A SERVICE RELATED DISABILITY, CEASES TO  
28 MEET THE ELIGIBILITY REQUIREMENT AS AN ACTIVE VOLUNTEER, NO LONGER RESIDES  
29 IN OR OWNS THE DWELLING FOR WHICH THE TAX CREDIT WAS GRANTED, OR IS  
30 TERMINATED FROM EMPLOYMENT FOR CAUSE A CAUSE LISTED UNDER § 808(B)  
31 THROUGH (E) OF THE CHARTER. IF A PUBLIC SAFETY OFFICER IS TERMINATED FOR  
32 CAUSE DURING A YEAR FOR WHICH A CREDIT WAS GRANTED, THE HOMEOWNER SHALL  
33 BE LIABLE FOR ALL PROPERTY TAXES THAT THE OWNER WOULD HAVE BEEN LIABLE FOR  
34 THE YEAR OF THE TERMINATION AS IF THE PROPERTY TAX CREDIT HAD NOT BEEN  
35 GRANTED UNDER THIS SECTION AND ALL INTEREST AND PENALTIES ON THOSE TAXES  
36 COMPUTED IN THE MANNER PROVIDED UNDER § 4 1 103. UPON TERMINATION OF THE TAX  
37 CREDIT FOR ANY REASON OTHER THAN THE PUBLIC SAFETY OFFICER BEING  
38 TERMINATED FROM EMPLOYMENT FOR CAUSE, THE TAX CREDIT WILL  
39 BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH THE PUBLIC  
40 SAFETY OFFICER WAS ELIGIBLE, AND THE HOMEOWNER SHALL BE LIABLE FOR ALL  
41 REMAINING PROPERTY TAXES.  
42

43 (H) Termination of Credit.

44  
45 (1) THE TAX CREDIT CREATED BY THIS SECTION SHALL TERMINATE ON THE  
46 SOONER OF THE PUBLIC SAFETY OFFICER:  
47

48 (I) RECEIVING THE TAX CREDIT FOR FIVE TAXABLE YEARS;  
49

50 (II) NO LONGER BEING EMPLOYED AS A PUBLIC SAFETY OFFICER WITH THE  
51 COUNTY FOR A REASON OTHER THAN A SERVICE RELATED DISABILITY OR NO LONGER  
52 MEETING THE ELIGIBILITY REQUIREMENT IN SUBSECTION (C)(1) FOR VOLUNTEER  
53 FIREFIGHTERS; OR  
54

55 (III) NO LONGER RESIDING IN OR OWNING THE DWELLING FOR WHICH THE  
56 TAX CREDIT WAS GRANTED.



1 (2) UPON TERMINATION OF THE TAX CREDIT AS A RESULT OF A PUBLIC SAFETY  
2 OFFICER BEING TERMINATED FOR A CAUSE LISTED IN § 808(B) THROUGH (E) OF THE  
3 CHARTER, THE HOMEOWNER SHALL BE LIABLE FOR:

4  
5 (I) ALL PROPERTY TAXES THAT THE HOMEOWNER WOULD HAVE BEEN LIABLE  
6 FOR FOR THE TAXABLE YEAR OF THE TERMINATION AS IF THE TAX CREDIT HAD NOT  
7 BEEN GRANTED UNDER THIS SECTION; AND

8  
9 (II) ALL INTEREST AND PENALTIES ON THOSE TAXES COMPUTED IN THE  
10 MANNER PROVIDED UNDER § 4-1-103.

11  
12 (3) UPON TERMINATION OF THE TAX CREDIT FOR ANY REASON OTHER THAN THE  
13 PUBLIC SAFETY OFFICER BEING TERMINATED FROM EMPLOYMENT FOR A CAUSE LISTED  
14 IN § 808(B) THROUGH (E) OF THE CHARTER, THE TAX CREDIT WILL BE APPLIED ONLY TO  
15 THE PORTION OF THE TAXABLE YEAR FOR WHICH THE PUBLIC SAFETY OFFICER WAS  
16 ELIGIBLE FOR THE TAX CREDIT, AND THE HOMEOWNER SHALL BE LIABLE FOR ALL  
17 REMAINING PROPERTY TAXES.

18  
19 SECTION 3. *And be it further enacted,* That this Ordinance shall take effect 45 days  
20 from the date it becomes law.

AMENDMENTS ADOPTED: October 16 and November 6, 2017

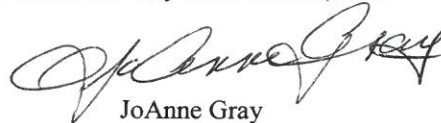
READ AND PASSED this 20<sup>th</sup> day of November, 2017

By Order:



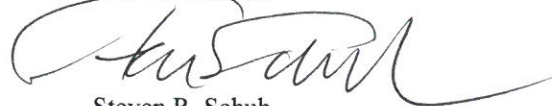
JoAnne Gray  
Administrative Officer

PRESENTED to the County Executive for his approval this 21<sup>st</sup> day of November, 2017



JoAnne Gray  
Administrative Officer

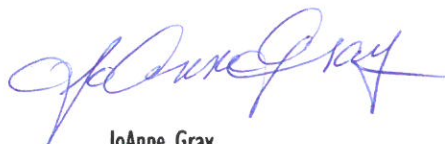
APPROVED AND ENACTED this 28<sup>th</sup> day of November, 2017



Steven R. Schuh  
County Executive

EFFECTIVE DATE: January 12, 2018

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.  
81-17 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.



JoAnne Gray  
Administrative Officer