

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2009, Legislative Day No. 15

Bill No. 35-09

Introduced by Mr. Reilly, Chairman
(by request of the County Executive)
and Mr. Jones, Mr. Middlebrooks, Mr. Dillon, Mr. Cohen, Mr. Reilly

By the County Council, May 11, 2009

Introduced and first read on May 11, 2009
Public Hearing set for and held on June 1, 2009
Bill AMENDED and Voted on June 1, 2009
Bill Expires August 14, 2009

By Order: Judy C. Holmes, Administrative Officer

A BILL ENTITLED

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

3
4 FOR the purpose of extending the existing property tax credit for the spouses of fallen law
5 enforcement officers and rescue workers to disabled law enforcement officers and rescue
6 workers; defining law enforcement officers as including correctional officers as provided
7 by State law; clarifying the application to employees of the Anne Arundel County
8 Department of Detention Facilities; providing for the application of this ordinance;
9 making this Ordinance an emergency measure; and generally relating to the property tax
10 credit for disabled or fallen law enforcement officers and rescue workers as modified by
11 Chapter 585 of the 2008 Laws of Maryland.

12
13 BY repealing and reenacting, with amendments: § 4-2-307
14 Anne Arundel County Code (2005, as amended)

15
16 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
17 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows

18
19 **ARTICLE 4 FINANCE, TAXATION, AND BUDGET**

EXPLANATION: CAPITALS indicate new matter added to existing law.
[Brackets] indicate matter stricken from existing law.
Underlining indicates amendments to bill.
~~Strikeover~~ indicates matter stricken from bill by amendment.

TITLE 2. REAL PROPERTY TAXES

4-2-307. Disabled or fallen law enforcement officers and rescue workers.

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

(1) "CORRECTIONAL OFFICER" HAS THE MEANING DESCRIBED IN THE ~~PUBLIC SAFETY~~ 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] 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.

[(1)] (4) "Dwelling" means real property that is the legal residence of [the] 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.

[(2)] (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.

1 [(4)] (6) "Fire, rescue, or emergency medical services entity" has the meaning described in
2 the Public Safety Article, § 7-101(b), of the State Code.

3
4 [(5)] (7) "Law enforcement officer" has the meaning described in the Public Safety
5 Article, § 3-101(e), of the State Code.

6
7 [(6)] (8) "Rescue worker" means a career employee of a fire, rescue, or emergency
8 medical services entity or a member of a volunteer fire company or volunteer rescue squad.

9
10 [(7)] (9) "Surviving spouse" means the surviving spouse of a fallen law enforcement
11 officer or rescue worker.

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13 (b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling
14 owned by [the] A DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR A
15 surviving spouse pursuant to the Tax-Property Article, § 9-210, of the State Code, if:

16
17 (1) the dwelling was owned BY THE DISABLED LAW ENFORCEMENT OFFICER OR
18 RESCUE WORKER AT THE TIME THE LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS
19 ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR by the fallen law enforcement
20 officer or rescue worker, either individually or jointly with [a] THE surviving spouse, at the
21 time of the fallen enforcement officer's or rescue worker's death;

22
23 (2) THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER, the fallen law
24 enforcement officer or rescue worker, or the surviving spouse was domiciled in the State AS
25 OF THE DATE THE LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE
26 PERMANENTLY AND TOTALLY DISABLED OR as of the date of the fallen law enforcement
27 officer's or rescue worker's death, and the dwelling was acquired by THE DISABLED LAW
28 ENFORCEMENT OFFICER OR RESCUE WORKER OR the surviving spouse within two years OF
29 THE DATE THE LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE
30 PERMANENTLY AND TOTALLY DISABLED OR THE DATE of the fallen law enforcement
31 officer's or rescue worker's death; or

32
33 (3) the dwelling was acquired after THE DISABLED LAW ENFORCEMENT OFFICER OR
34 RESCUE WORKER OR the surviving spouse qualified for a credit for a former dwelling under
35 subsections (b)(1) or (b)(2) to the extent of the previous credit.

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37 (c) **Calculation.** The tax credit provided in this section shall be calculated and credited
38 based on 100% of the total tax due on a dwelling based on the real property assessment made
39 by the County Supervisor of Assessments and shall cease UPON A DETERMINATION THAT
40 THE LAW ENFORCEMENT OFFICER OR RESCUE WORKER NO LONGER IS PERMANENTLY AND
41 TOTALLY DISABLED BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT
42 JURISDICTION AUTHORIZED TO MAKE SUCH A DETERMINATION OR upon the remarriage of a
43 surviving spouse.

44
45 SECTION 2. *And be it further enacted,* That this Ordinance shall apply to all taxable
46 years beginning with the taxable year that starts on July 1, 2009.

1 SECTION 3. *And be it further enacted*, That this Ordinance is hereby declared to be an
2 emergency ordinance and necessary for the immediate preservation of the public peace,
3 health, safety, welfare, and property, and being passed by the affirmative vote of five
4 members of the County Council, the same shall take effect from the date it becomes law.

AMENDMENT ADOPTED: June 1, 2009

READ AND PASSED this 1st day of June, 2009

By Order:

Judy C. Holmes
Administrative Officer

PRESENTED to the County Executive for his approval this 2nd day of June, 2009

Judy C. Holmes
Administrative Officer

APPROVED AND ENACTED this _____ day of June, 2009

JOHN R. LEOPOLD
County Executive

EFFECTIVE DATE: