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

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 November 6, 2017
Bill Expires December 22, 2017

By Order: JoAnne Gray, Administrative Officer

A BILL ENTITLED

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

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

BY renumbering: §§ 4-2-312 through 4-2-317 to be §§ 4-2-313 through 4-2-318, respectively (as amended by Bill No. 66-16)

(Anne Arundel County Code, 2005, as amended)

BY adding: § 4-2-312

(Anne Arundel County Code, 2005, as amended)

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

SECTION 2. And be it further enacted, That Sections(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 stricken from existing law.
Underlining indicates amendments to bill.
Strikeover indicates matter stricken from bill by amendment.
ARTICLE 4. FINANCE, TAXATION, AND BUDGET

TITLE 2. REAL PROPERTY TAXES

4-2-312. Public Safety Officers Property Tax Credit.

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

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

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

(B) Creation. There is a tax credit from county real property taxes levied on a dwelling owned by a eligible public safety officer.

(C) Eligibility. A public safety officer is eligible for a property tax credit pursuant to subsection (b) after completing one year of service with an Anne Arundel County public safety department, a volunteer firefighter who earns at least 50 service points for fire calls, EMR calls, or operational on-duty hours for the preceding year shall be eligible for the credit. The tax credit may not be combined with other optional property tax credits as permitted under title 9 of the tax-property article of the state code or this title.

(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 firefighter 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 the tax-property article, § 9-105, 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; Duration. 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. The tax credit shall be available to the a public safety officer eligible under subsection (c) for the period of employment or qualification as a volunteer for a period of one taxable year and may be
RENEWED UPON APPLICATION OF THE PUBLIC SAFETY OFFICER FOR FOUR ADDITIONAL TAXABLE YEARS, FOR A MAXIMUM TOTAL OF FIVE TAXABLE YEARS. AN ADMINISTRATIVE FEE OF 1% OF THE TOTAL TAX CREDIT MAY BE ASSESSED FOR ADMINISTRATION OF THE CREDIT FOR THE DURATION OF THE CREDIT.

(E) 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 and 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.

(F) Form of application. An application for, or for the renewal of, the public safety officer tax credit shall be made to the controller on a form provided by the controller's office; shall be verified by the office of personnel with certification of eligibility of the officer; and shall include any additional information the controller believes to be necessary to determine qualification for the credit as directed by the State Department of Assessments and Taxation.

(G) Termination of credit. The tax credit shall terminate after the public safety officer receives the tax credit for five taxable years, if the homeowner terminates their employment as a public safety officer with the county for a reason other than a service related disability, ceases to meet the eligibility requirement as an active volunteer, no longer resides in or owns the dwelling for which the tax credit was granted, or is terminated from employment for cause. A cause listed under § 808B through (E) of the charter. If a public safety officer is terminated for cause during a year for which a credit was granted, the homeowner shall be liable for all property taxes that the owner would have been liable for the year of the termination as if the property tax credit had not been granted under this section and all interest and penalties on those taxes computed in the manner provided under § 4-1-103. Upon termination of the tax credit for any reason other than the public safety officer being terminated from employment for cause, the tax credit will be applied only to the portion of the taxable year for which the public safety officer was eligible, and the homeowner shall be liable for all remaining property taxes.

SECTION 3. And be it further enacted, that this Ordinance shall take effect 45 days from the date it becomes law.