



OFFICE OF FINANCE
BILLING & CUSTOMER SERVICE
44 CALVERT STREET, ROOM 110
ANNAPOLIS, MARYLAND 21401
(410) 222-1739

APPLICATION FOR DISABLED LAW ENFORCEMENT OFFICER'S OR RESCUE
WORKER'S PROPERTY TAX CREDIT

Important! Please read the attached §4-2-308, which is the basis in determining
whether the required qualifications are fulfilled in order to receive the tax
credit.

Date Application Filed: _____

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

Anne Arundel County Property Account Number: _____

Mailing Address: _____
Street City State Zip

Location and description of Property for which credit is claimed _____

Street City State Zip

Location and description of Property owned by the disabled law enforcement officer or
rescue worker at the time he (she) was adjudged to be permanently and totally disabled

Street City State Zip

Telephone Number: () _____ () _____
Home Work

Disabled Law Enforcement Officer's or Rescue Worker's Full Name: _____

Date Adjudged to be permanently and totally disabled: _____

Circumstances Resulting in the Disability: _____

Department/Branch of Service: _____

Department/Branch of Service Address: _____
Street

City State Zip

Immediate Supervisor: _____ Telephone Number: () _____

I, the disabled law enforcement officer or rescue worker, hereby certify that I have read the attached §4-2-308, that I am entitled to the tax credit for the property described above, and that it is my legal residence; and more than two families do not occupy it.

In the event that I, the disabled law enforcement officer or rescue worker, is no longer permanently and totally disabled as determined by an administrative body or a court of competent jurisdiction authorized to make such a determination. I understand that I must notify the county office of my status change and that I will no longer be entitled to the tax credit.

I, the disabled law enforcement officer or rescue worker, also understand that by signing this application, that I give Anne Arundel County Government permission to contact my employment in order to discuss the circumstances of my disability.

I declare that all information above is true, correct, and complete to the best of my knowledge and belief.

Property Owner (Disabled law enforcement officer or rescue worker)

_____ Date: _____
Signature

Return this application to:

ANNE ARUNDEL COUNTY MARYLAND
Office of Finance
Attention: Sales Tax Accountant
PO Box 427
Annapolis, MD 21404-0427

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OFFICIAL USE ONLY
Office of Finance

_____ _____
Approved Denied

Authorized Signature Date

§ 4-2-308. 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 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 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.

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

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

(1985 Code, Art. 6, § 1-104.6) (Bill No. 81-03) (Bill No. 35-09)