



SURVIVING SPOUSE OF FALLEN LAW ENFORCEMENT  
OFFICERS OR RESCUE WORKERS PROPERTY TAX CREDIT  
APPLICATION

OFFICE OF FINANCE  
ATTN: TAX BILLING MANAGER  
44 CALVERT STREET, ROOM 110  
ANNAPOLIS, MARYLAND 21401  
(410) 222-2312  
Hearing/Speech Impaired 711

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: \_\_\_\_\_

Surviving Spouse Full Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Property Tax Account Number: \_\_\_\_\_

Property Address: \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone number Primary (\_\_\_\_) \_\_\_\_\_ Alternate (\_\_\_\_) \_\_\_\_\_

Email Address \_\_\_\_\_

Fallen Law Enforcement Officer's or Rescue Worker's Full Name: \_\_\_\_\_  
\_\_\_\_\_

Date of death: \_\_\_\_\_

Circumstances Resulting in the Death of the Spouse: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Department/Branch of Service: \_\_\_\_\_

Department/Branch of Service Address: \_\_\_\_\_

\_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Immediate Supervisor: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_

I, the surviving spouse, 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 surviving spouse, shall remarry, I understand that I must notify the county office of Finance of the marital status change and that I will no longer be entitled to the tax credit.

I also understand that by signing this application, that I give Anne Arundel County Government permission to contact my deceased spouse's employment in order to discuss the circumstances of his/her death.

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

Surviving spouse:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Return this application to:

ANNE ARUNDEL COUNTY MARYLAND  
Office of Finance  
Attention: Tax Billing Manager  
44 Calvert Street, Room 110  
Annapolis, MD 21401

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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 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 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; Bill No. 48-10)