



410-222-1748
Hearing/Speech Impaired 711

9-1-1 SPECIALIST
PROPERTY TAX CREDIT APPLICATION

To be completed by applicant

Please type or print using ink only

IMPORTANT! This application must be received on or before April 1, 2021 to be considered for the taxable year beginning July 1, 2021 and ending June 30, 2022. Please read County Code § 4-2-301, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit. YOU MUST RE-APPLY EACH YEAR TO RECEIVE THIS CREDIT.

If you are a Public Safety Officer, please use that application to apply for that property tax credit.

Name of Applicant for Tax Credit (one applicant only): _____

Please select the year of the 5-year period of the tax credit for which you are applying:

- Year 1 Year 2 Year 3 Year 4 Year 5

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

Property Address: _____

City: _____ State: _____ Zip Code: _____

Parcel ID# (District/Subdivision/Account Number): _____

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address: _____

Mailing Address (if different): _____

City: _____ State: _____ Zip Code: _____

Please affirm your eligibility for the County property tax credit by checking the following statements:

I have completed at least one year of full-time employment with Anne Arundel County as a 9-1-1 specialist as described in §9-262 of the Tax – Property Article of the Annotated Code of Maryland: Yes No

I am currently employed full-time by Anne Arundel County as 9-1-1 specialist as described in §9-262 of the Tax – Property Article of the Annotated Code of Maryland: Yes No

Do you anticipate retiring during the taxable year beginning July 1, 2021 and ending June 30, 2022? Yes No

If yes to the preceding question, please provide your anticipated retirement date if you would like the Office of Finance to prorate and calculate the property tax credit based on that date: _____

Do you own the property to which the credit will be applied, do you use it as your principal residence, and will you occupy the property for more than six months of the July 1, 2021 through June 30, 2022 period? Yes No

Do you anticipate receiving any optional property tax credit(s) for the property aside from either the 9-1-1 Specialist or Homestead Property Tax Credit (for example, the Anne Arundel County Solar Energy Property Tax Credit) for the taxable year beginning July 1, 2021 and ending June 30, 2022? Yes No

If yes to the preceding question, which other optional property tax credit(s) do you anticipate receiving for the property?

I, the applicant, hereby certify that I have read County Code § 4-2-301 and that I am entitled to the tax credit for the residential property described above. I understand that this is a tax credit from the Anne Arundel County real property taxes on the dwelling and that the amount of the tax credit is the lesser of \$2,500 or the total County taxes due on the dwelling.

I understand that this tax credit is available for a period of one taxable year, or portion thereof, and may be renewed upon application for four additional taxable years. I understand that I must re-apply each year for the tax credit to be applicable.

I understand that this application must be filed on or before April 1 immediately before the taxable year for which the credit is sought. I further understand that if the application is filed after April 1, the application shall be treated as an application for a tax credit for the next succeeding taxable year.

I understand that the tax credit shall terminate after receiving the tax credit for five taxable years, for no longer being employed as a 9-1-1 specialist with Anne Arundel County for a reason other than a service related disability, or no longer residing in or owning the dwelling for which the tax credit was granted. I also understand that it is my responsibility to notify the Anne Arundel County Office of Finance if I no longer meet the eligibility requirement for the tax credit or no longer reside in or own the dwelling for which the tax credit was granted.

I declare under penalties of perjury provided for by the Tax – Property Article of the Annotated Code of Maryland, §1-201, that all information above is true, correct, and complete to the best of my knowledge and belief. I give Anne Arundel County Government permission to take whatever action is necessary to verify my eligibility for the tax credit.

Applicant:

Signature

Date

Return this application to:

Anne Arundel County, Office of Finance
Attn: Tax Credits
PO Box 427
Annapolis, MD 21404-0427

For questions call:

410-222-1748
Hearing/Speech Impaired 711

Questions and applications may also be submitted by email:

fnhwan00@aacounty.org

If you provide an email address on this application then the Office of Finance will send a receipt confirmation to that email address within 10 business days of receiving the tax credit application. Contact our office if you do not receive a confirmation.

If you are mailing your application less than 14 days before the deadline, it is suggested that you use a traceable form of delivery. Anne Arundel County is not responsible for delays in mail delivery.

Written notification will be sent upon approval or denial of the application.

§ 4-2-301. 9-1-1 specialist property tax credit.

- (a) **Definition.** In this section, the following words have the meanings indicated.
 - (1) "Dwelling" has the meaning set forth in § 9-105 of the Tax-Property Article of the State Code.
 - (2) "9-1-1 specialist" has the meaning described in § 9-262 of the Tax-Property Article of the State Code.
- (b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling owned by an eligible 9-1-1 specialist.
- (c) **Eligibility.** A 9-1-1 specialist is eligible for a County property tax credit under this section if:
 - (1) the 9-1-1 specialist has completed at least one year of full-time employment with Anne Arundel County as a 9-1-1 specialist and is employed full-time by Anne Arundel County as a 9-1-1 specialist;
 - (2) the 9-1-1 specialist is eligible for the credit authorized by § 9-105 of the Tax-Property Article 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, Subtitle 2 of the Tax-Property Article of the State Code or this title.
- (d) **Calculation.** 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.
- (e) **Duration.** The tax credit shall be available to a 9-1-1 specialist eligible under subsection (c) for a period of one taxable year and may be renewed upon application of the 9-1-1 specialist for four additional taxable years, for a maximum total of five taxable years.
- (f) **Time for filing application.** An application for, or for a renewal of, the tax credit created by this section shall be filed on or before April 1 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.
- (g) **Form of application.** An application for, or for the renewal of, the 9-1-1 specialist tax credit shall be made on a form provided by the Controller's Office.
- (h) **Termination of credit.**
 - (1) The tax credit created by this section shall terminate on the sooner of the 9-1-1 specialist:
 - (i) receiving the tax credit for five taxable years;
 - (ii) no longer being employed as a 9-1-1 specialist with the County for a reason other than a service related disability; or
 - (iii) no longer residing in or owning the dwelling for which the tax credit was granted.
 - (2) Upon termination of the tax credit as a result of a 9-1-1 specialist being terminated for a cause listed in § 808(b) through (e) of the Charter, the homeowner shall be liable for:
 - (i) all property taxes that the homeowner would have been liable for the taxable year of the termination as if the tax credit had not been granted under this section; and
 - (ii) all interest and penalties on those taxes computed in the manner provided under § 4-1-103.
 - (3) Upon termination of the tax credit for any reason other than the 9-1-1 specialist being terminated from employment for a cause listed in § 808(b) through (e) of the Charter, the tax credit will be applied only to the portion of the taxable year for which the 9-1-1 specialist was eligible for the tax credit, and the homeowner shall be liable for all remaining property taxes.

(Bill No. 17-20)