



**SURVIVING SPOUSE OF FALLEN LAW  
ENFORCEMENT OFFICER OR RESCUE  
WORKER PROPERTY TAX CREDIT  
APPLICATION**

Office of Finance  
(410) 222-1748  
Hearing/Speech Impaired 711

**To be completed by applicant**

**Please type or print using blue or black ink only**

**IMPORTANT! Please read County Code, § 4-2-309, attached to the back of this application, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit. All sections of the Application and the Eligibility Certification MUST be completed to process the application.**

**SECTION ONE**

Name of Applicant for Tax Credit (Surviving Spouse): \_\_\_\_\_

Name of Fallen Law Enforcement Officer or Rescue Worker: \_\_\_\_\_

Name(s) of Property Owner(s) of Current Property: \_\_\_\_\_

Property Address of Current Property: \_\_\_\_\_

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

Parcel ID# of Current Property (District/Subdivision/Account Number): \_\_\_\_\_

Date Current Property was purchased: \_\_\_\_\_

Date Current Property was first resided in as a primary residence: \_\_\_\_\_

Primary Telephone #: \_\_\_\_\_ Secondary Telephone #: \_\_\_\_\_

Email Address (Note N/A if none): \_\_\_\_\_

Mailing Address (Note N/A if same as property address): \_\_\_\_\_

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

**SECTION TWO**

I am the surviving spouse of the above named fallen law enforcement officer or rescue worker. The fallen law enforcement officer's or rescue worker's death arose out of and in the course of employment. The fallen law enforcement officer's or rescue worker's death was not the result of their 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. ☐ Yes ☐ No

Please affirm eligibility for the County property tax credit (select only one, definitions can be found on the following two pages):

- ☐ The fallen law enforcement officer or rescue worker met the definition of a law enforcement officer per Article - Public Safety §1-101(c) of the State Code.
- ☐ The fallen law enforcement officer was a sworn law enforcement officer of the United States Government who was authorized by their agency to carry a firearm and had statutory power of arrest and apprehension.
- ☐ The fallen law enforcement officer or rescue worker met the definition of a correctional officer per Article - Correctional Services §8-201(e) of the State Code. If an employee of the Anne Arundel County Department of Detention Facilities, they were a uniformed officer in the rank of detention captain or below.
- ☐ The fallen law enforcement officer or rescue worker met the definition of a career employee of a fire, rescue, or emergency medical services entity per Article - Public Safety §7-101(b) of the State Code.
- ☐ The fallen law enforcement officer or rescue worker met the definition of a member of a volunteer fire company or volunteer rescue squad whose death meets the criteria for eligibility for benefits per Article - Public Safety §7-203(a) of the State Code.

**Article - Public Safety §1–101(c)**

(c)(1) “**Law enforcement officer**” means an individual who:

- (i) in an official capacity is authorized by law to make arrests; and
- (ii) is a member of one of the following law enforcement agencies:
  - 1. the Department of State Police;
  - 2. the Police Department of Baltimore City;
  - 3. the Baltimore City School Police Force;
  - 4. the Baltimore City Watershed Police Force;
  - 5. the police department, bureau, or force of a county;
  - 6. the police department, bureau, or force of a municipal corporation;
  - 7. the office of the sheriff of a county;
  - 8. the police department, bureau, or force of a bicounty agency;
  - 9. the Maryland Transportation Authority Police;
  - 10. the police forces of the Department of Transportation;
  - 11. the police forces of the Department of Natural Resources;
  - 12. the Field Enforcement Bureau of the Comptroller’s Office;
  - 13. the Field Enforcement Division of the Alcohol and Tobacco Commission;
  - 14. the Housing Authority of Baltimore City Police Force;
  - 15. the Crofton Police Department;
  - 16. the police force of the Maryland Department of Health;
  - 17. the police force of the Maryland Capitol Police of the Department of General Services;
  - 18. the police forces of the University System of Maryland;
  - 19. the police force of Morgan State University;
  - 20. the office of State Fire Marshal;
  - 21. the Ocean Pines Police Department;
  - 22. the police force of the Baltimore City Community College;
  - 23. the police force of the Hagerstown Community College;
  - 24. the Internal Investigation Unit of the Department of Public Safety and Correctional Services;
  - 25. the Warrant Apprehension Unit of the Intelligence and Investigative Division in the Department of Public Safety and Correctional Services;
  - 26. the police force of the Anne Arundel Community College; or
  - 27. the police department of the Johns Hopkins University established in accordance with Title 24, Subtitle 12 of the Education Article.

(2) “Law enforcement officer” does not include:

- (i) an individual who serves at the pleasure of the Police Commissioner of Baltimore City;
  - (ii) an individual who serves at the pleasure of the appointing authority of a charter county;
  - (iii) the police chief of a municipal corporation;
  - (iv) an officer who is in probationary status on initial entry into the law enforcement agency except if an allegation of brutality in the execution of the officer’s duties is made;
  - (v) a Montgomery County fire and explosive investigator as defined in § 2–208.1 of the Criminal Procedure Article;
  - (vi) an Anne Arundel County or City of Annapolis fire and explosive investigator as defined in § 2–208.2 of the Criminal Procedure Article;
  - (vii) a Prince George’s County fire and explosive investigator as defined in § 2–208.3 of the Criminal Procedure Article;
  - (viii) a Worcester County fire and explosive investigator as defined in § 2–208.4 of the Criminal Procedure Article;
  - (ix) a City of Hagerstown fire and explosive investigator as defined in § 2–208.5 of the Criminal Procedure Article;
  - (x) a Howard County fire and explosive investigator as defined in § 2–208.6 of the Criminal Procedure Article;
- or
- (xi) the Chief of Police of the police department of the Johns Hopkins University established in accordance with Title 24, Subtitle 12 of the Education Article.

**Article - Correctional Services §8–201(e)**

(e) (1) “**Correctional officer**” means a member of a correctional unit whose duties relate to the investigation, care, custody, control, or supervision of incarcerated individuals and individuals who:

(i) have been placed on parole or mandatory supervision;

(ii) have been placed on probation; or

(iii) have received a suspended sentence.

(2) “Correctional officer” does not include:

(i) the head or deputy head of a correctional unit; or

(ii) a sheriff, warden, or superintendent or an individual with an equivalent title who is appointed or employed by a unit of government to exercise equivalent supervisory authority.

**Article - Public Safety §7–101(b)**

(b) “**Fire, rescue, or emergency medical services entity**” means:

(1) a governmental subdivision, by its appropriate designated authority;

(2) a board or fire commission of a fire department or governmental subdivision;

(3) a fire department;

(4) a fire company;

(5) a rescue squad; or

(6) an emergency medical services unit, including an entity that provides emergency medical services at any level.

**Article - Public Safety §7–203(a)**

(a) (1) The Board shall pay death benefits under this section if a member of a volunteer fire company or member of a volunteer rescue squad dies:

(i) as a direct result of actively participating in fighting a fire;

(ii) while going to or from a fire;

(iii) while performing other duties necessary to the operation or maintenance of the fire company

(iv) while actively participating in the ambulance, advanced life support, or rescue work of a volunteer advanced life support unit or volunteer fire, ambulance, or rescue company located in the State; or

(v) while providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.

(2) A benefit under this subsection shall be paid:

(i) regardless of the district in which the decedent died; or

(ii) while providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.

### **SECTION THREE**

**Note: Employment information below pertains to employment of the fallen law enforcement officer or rescue worker at the time of their death.**

Date of Death: \_\_\_\_\_

Employing Department / Agency / Government: \_\_\_\_\_

Address: \_\_\_\_\_

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

Position / Job Title at time of death: \_\_\_\_\_

Contact person with Department / Agency / Government: \_\_\_\_\_

Job title: \_\_\_\_\_

Phone number: \_\_\_\_\_ Email address: \_\_\_\_\_

### **SECTION FOUR**

At the time of the fallen law enforcement officer's or rescue worker's death, the fallen law enforcement officer or rescue worker resided in the below property:

Property Address: \_\_\_\_\_

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

The fallen law enforcement officer / rescue worker resided in this property as their principal residence from \_\_\_\_\_  
until \_\_\_\_\_

The address listed above is located in Anne Arundel County, Maryland. The fallen law enforcement officer or rescue worker was the property **owner** at the time of their death, and it was their principal residence. ☐ Yes ☐ No

If the answer to the above question is "Yes", proceed to Section Five.

If the answer to the above question is "No", provide the required information requested below.

In the case that the above property was not located in Anne Arundel County or was not owned by the fallen law enforcement officer or rescue worker at the time of their death, Anne Arundel County Code § 4-2-309 requires proof of Maryland residency of the fallen law enforcement officer or rescue worker or the surviving spouse be established within 5 years before the date of the fallen law enforcement officer's or rescue worker's death.

Within five years before the fallen law enforcement officer's or rescue worker's death, they/I were/was domiciled in Maryland at the following address for the time period listed:

Property Address: \_\_\_\_\_

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

The fallen law enforcement officer / rescue worker, or the surviving spouse, resided in this property as their principal residence from \_\_\_\_\_  
until \_\_\_\_\_

Along with this application, the applicant must provide proof of Maryland residency at the above address for the above time period (such as a copy of filed Maryland Income Tax return, a copy of MVA driving record, or a copy of a government issued identification card).

## **SECTION FIVE**

The applicant's current address (listed in Section One) is the same address the fallen law enforcement officer or rescue worker owned and resided in at that time of their death. The applicant is the current property owner of the address listed in Section One and it is their principal residence: ☐ Yes ☐ No

If the answer to the above question is "Yes", proceed to Section Six.

If the answer to the above question is "No", the Applicant purchased their current property (listed in Section One) and resided in it as a primary residence within 10 years of the date of the fallen law enforcement officer's or rescue worker's death. The applicant is the current property owner of the address listed in Section One and it is their principal residence: ☐ Yes ☐ No

If the answer to the above question is "Yes", proceed to Section Six.

If the answer to the above question is "No", provide the below details for ALL properties owned and resided in as a primary residence by the Applicant in Anne Arundel County within 10 years after the date of the fallen law enforcement officer's or rescue worker's death:

Owned Primary Residence 1:

Property Address: \_\_\_\_\_

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

Parcel ID# (District/Subdivision/Account Number): \_\_\_\_\_

Starting date the property was the principal residence: \_\_\_\_\_

Last date the property was the principal residence: \_\_\_\_\_

Owned Primary Residence 2:

Property Address: \_\_\_\_\_

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

Parcel ID# (District/Subdivision/Account Number): \_\_\_\_\_

Starting date the property was the principal residence: \_\_\_\_\_

Last date the property was the principal residence: \_\_\_\_\_

Owned Primary Residence 3:

Property Address: \_\_\_\_\_

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

Parcel ID# (District/Subdivision/Account Number): \_\_\_\_\_

Starting date the property was the principal residence: \_\_\_\_\_

Last date the property was the principal residence: \_\_\_\_\_

## **SECTION SIX**

### **REQUIRED DOCUMENTATION CHECKLIST (APPLICATIONS WILL NOT BE PROCESSED UNLESS ALL REQUIRED DOCUMENTS ARE INCLUDED)**

- \_\_\_\_\_ Copy of Applicant's Valid Maryland Issued Government Identification Card (such as a Maryland Driver's License) with current address.
- \_\_\_\_\_ Documentation certifying Maryland residency per Section Four of this application. (If answered "No" in Section Four.)
- \_\_\_\_\_ Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (attached at the end of the application) signed and notarized by an authorized representative of the government agency where the fallen law enforcement officer or rescue worker was employed at the time of their death.
- \_\_\_\_\_ Death certificate of the fallen law enforcement officer or rescue worker
- \_\_\_\_\_ Marriage License of the surviving spouse to the fallen law enforcement officer or rescue worker

Additional documentation may be requested as necessary to establish eligibility for the property tax credit. The additional documentation must be provided within thirty days from the time the Office of Finance requests the information in order for the tax credit application to be processed.

### **Certification**

I, the applicant, hereby certify that I have read County Code § 4-2-309 and that I believe I am entitled to the tax credit for the residential property described in Section One of this application.

I understand that this is a tax credit from **Anne Arundel County real property taxes ONLY**. I understand that this tax credit is applied after any mandatory property tax credits, supplements and deferrals. I understand the tax credit does not apply to State real property taxes or any other taxes, assessments, fees, or charges on my property tax bill other than the County real property tax.

I understand that the tax credit shall terminate if the eligible owner is no longer residing in or owns the dwelling as a primary residence 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.

In the event that I, the surviving spouse, shall remarry, I understand that I must notify the Anne Arundel County Office of Finance of the marital status change and that I will no longer be entitled to the tax credit.

I declare under penalties of perjury provided for by §1-201 of the Tax – Property Article of the Maryland Annotated Code that all information above is true, correct, and complete to the best of my knowledge and belief. I give Anne Arundel County Government and the State Department of Assessments and Taxation 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  
44 Calvert Street, Room 110  
Annapolis, MD 21401

For questions call:  
(410) 222-1748  
Hearing/Speech Impaired 711

Questions and applications may also be submitted by email: [taxcredits@aacounty.org](mailto:taxcredits@aacounty.org)

**§ 4-2-309. 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" means:
    - (i) a "law enforcement officer" described in the § 1-101(c) of the Public Safety Article of the State Code; or
    - (ii) a sworn law enforcement officer of the United States government who is authorized by their agency to carry a firearm and has statutory power of arrest and apprehension.
  - (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 § 9-210 of the Tax-Property Article 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) (i) the disabled law enforcement officer or rescue worker, or the fallen law enforcement officer or rescue worker or the surviving spouse, was domiciled in the State as of or any time within the number of years required under § 9-210 of the Tax-Property Article of the State Code before:
    1. the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled; or
    2. the date of the fallen law enforcement officer's or rescue worker's death; and
  - (ii) the dwelling was acquired by the disabled law enforcement officer or rescue worker or the surviving spouse within the number of years required under § 9-210 of the Tax-Property Article of the State Code before 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.
- (d) **Form of application.** An application for, or for the renewal of, the credit created under this section shall be made on a form provided by the Controller's office and shall include verification that the applicant is eligible for the credit.

(1985 Code, Art. 6, § 1-104.6) (Bill No. 81-03; Bill No. 35-09; Bill No. 48-10; Bill No. 17-20; Bill No. 89-23)

## Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (Page 1 of 5)

**NOTE: It is the applicant's responsibility to have this form fully completed, signed, notarized, and returned to the Tax Credits department in the Anne Arundel County Office of Finance.**

**This section to be completed by the Applicant:**

Surviving Spouse of Fallen Law Enforcement Officer or Rescue Worker: \_\_\_\_\_

Address: \_\_\_\_\_

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

Fallen Law Enforcement Officer or Rescue Worker: \_\_\_\_\_

Employing Department/Agency/Government of Fallen Law Enforcement Officer or Rescue Worker at the Time of their death:

\_\_\_\_\_

**This section to be completed by an Authorized Representative of the above named Department/Agency/Government:**

The above Surviving Spouse has applied for Anne Arundel County, Maryland's Surviving Spouses of Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit.

The following information must be completed by an authorized representative of the Department/Agency/Government where the fallen law enforcement officer or rescue worker was employed at the time of their death. A copy of the County Code is attached.

Employing Department/Agency/Government: \_\_\_\_\_

Agency Mailing Address: \_\_\_\_\_

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

The above named fallen law enforcement officer or rescue worker, at the time of their death, served as a (select only one, definitions can be found on pages 3 and 4 of this Certification):

- ☐ Law enforcement officer per 1-101 (c) of the Public Safety Article of the State Code.
- ☐ Sworn law enforcement officer of the United State Government who was authorized by the agency to carry a firearm and had statutory power of arrest and apprehension.
- ☐ Correctional officer per Correctional Services Article 8-201 (e) of the State Code and if an employee of the Anne Arundel County Department of Detention Facilities, a uniformed officer in the rank of detention captain or below.
- ☐ Career employee of a fire, rescue, or emergency medical services entity per Public Safety Article 7-101 (b) of the State Code
- ☐ Member of a volunteer fire company or volunteer rescue squad whose disability meets the criteria for eligibility for benefits under the Public Safety Article 7-203 (a) of the State Code.
- ☐ None of the above.

I certify that the above named fallen law enforcement officer's or rescue worker's death arose out of and in the course of employment. The fallen law enforcement officer's or rescue worker's death was not the result of their 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.

☐ Yes   ☐ No



**Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility  
Certification (Page 2 of 5)**

Date of the Fallen Law Enforcement Officer's or Rescue Worker's Death: \_\_\_\_\_

Fallen Law Enforcement Officer's or Rescue Worker's Home Address on the date of their death:

Address: \_\_\_\_\_

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

Fallen Law Enforcement Officer's or Rescue Worker's job title at the time of their death:

\_\_\_\_\_

I declare under penalties of perjury provided for by §1-201 of the Tax – Property Article of the Maryland Annotated Code that all information provided on this Certification is true, correct, and complete to the best of my knowledge and belief. I certify that I am an authorized representative of the above named Department/Agency/Government. I certify that the applicant was serving as a law enforcement officer, correctional officer, or rescue worker employed by the Department/Agency/Government for which I am representing and that the applicant's death arose out of and in the course of employment.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

Representative (Printed Name): \_\_\_\_\_

Representative's Job Title: \_\_\_\_\_ Agency: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

**Notary**

State of Maryland County of Anne Arundel County, to wit:

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned officer, personally appeared \_\_\_\_\_ (name of person who makes acknowledgement), known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that he/she/they executed the same for the purpose therein contained.

In witness whereof, I hereunto set my hand and official seal.

[Notary Seal]

\_\_\_\_\_  
[Signature of Notary Public]

\_\_\_\_\_  
[Printed Name of Notary Public]

Notary Public

My Commission Expires: \_\_\_\_\_

## Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (Page 3 of 5)

### Article - Public Safety §1–101(c)

(c)(1) “**Law enforcement officer**” means an individual who:

- (i) in an official capacity is authorized by law to make arrests; and
- (ii) is a member of one of the following law enforcement agencies:
  - 1. the Department of State Police;
  - 2. the Police Department of Baltimore City;
  - 3. the Baltimore City School Police Force;
  - 4. the Baltimore City Watershed Police Force;
  - 5. the police department, bureau, or force of a county;
  - 6. the police department, bureau, or force of a municipal corporation;
  - 7. the office of the sheriff of a county;
  - 8. the police department, bureau, or force of a bicounty agency;
  - 9. the Maryland Transportation Authority Police;
  - 10. the police forces of the Department of Transportation;
  - 11. the police forces of the Department of Natural Resources;
  - 12. the Field Enforcement Bureau of the Comptroller’s Office;
  - 13. the Field Enforcement Division of the Alcohol and Tobacco Commission;
  - 14. the Housing Authority of Baltimore City Police Force;
  - 15. the Crofton Police Department;
  - 16. the police force of the Maryland Department of Health;
  - 17. the police force of the Maryland Capitol Police of the Department of General Services;
  - 18. the police forces of the University System of Maryland;
  - 19. the police force of Morgan State University;
  - 20. the office of State Fire Marshal;
  - 21. the Ocean Pines Police Department;
  - 22. the police force of the Baltimore City Community College;
  - 23. the police force of the Hagerstown Community College;
  - 24. the Internal Investigation Unit of the Department of Public Safety and Correctional Services;
  - 25. the Warrant Apprehension Unit of the Intelligence and Investigative Division in the Department of Public Safety and Correctional Services;
  - 26. the police force of the Anne Arundel Community College; or
  - 27. the police department of the Johns Hopkins University established in accordance with Title 24, Subtitle 12 of the Education Article.

(2) “**Law enforcement officer**” does not include:

- (i) an individual who serves at the pleasure of the Police Commissioner of Baltimore City;
- (ii) an individual who serves at the pleasure of the appointing authority of a charter county;
- (iii) the police chief of a municipal corporation;
- (iv) an officer who is in probationary status on initial entry into the law enforcement agency except if an allegation of brutality in the execution of the officer’s duties is made;
- (v) a Montgomery County fire and explosive investigator as defined in § 2–208.1 of the Criminal Procedure Article;
- (vi) an Anne Arundel County or City of Annapolis fire and explosive investigator as defined in § 2–208.2 of the Criminal Procedure Article;
- (vii) a Prince George’s County fire and explosive investigator as defined in § 2–208.3 of the Criminal Procedure Article;
- (viii) a Worcester County fire and explosive investigator as defined in § 2–208.4 of the Criminal Procedure Article;
- (ix) a City of Hagerstown fire and explosive investigator as defined in § 2–208.5 of the Criminal Procedure Article;
- (x) a Howard County fire and explosive investigator as defined in § 2–208.6 of the Criminal Procedure Article; or
- (xi) the Chief of Police of the police department of the Johns Hopkins University established in accordance with Title 24, Subtitle 12 of the Education Article.

## **Fallen Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (Page 4 of 5)**

### **Article - Correctional Services §8–201(e)**

(e) (1) “**Correctional officer**” means a member of a correctional unit whose duties relate to the investigation, care, custody, control, or supervision of incarcerated individuals and individuals who:

- (i) have been placed on parole or mandatory supervision;
- (ii) have been placed on probation; or
- (iii) have received a suspended sentence.

(2) “Correctional officer” does not include:

- (i) the head or deputy head of a correctional unit; or
- (ii) a sheriff, warden, or superintendent or an individual with an equivalent title who is appointed or employed by a unit of government to exercise equivalent supervisory authority.

### **Article - Public Safety §7–101(b)**

(b) “**Fire, rescue, or emergency medical services entity**” means:

- (1) a governmental subdivision, by its appropriate designated authority;
- (2) a board or fire commission of a fire department or governmental subdivision;
- (3) a fire department;
- (4) a fire company;
- (5) a rescue squad; or
- (6) an emergency medical services unit, including an entity that provides emergency medical services at any level.

### **Article - Public Safety §7–203(a)**

(a) (1) The Board shall pay death benefits under this section if a member of a volunteer fire company or member of a volunteer rescue squad dies:

- (i) as a direct result of actively participating in fighting a fire;
  - (ii) while going to or from a fire;
  - (iii) while performing other duties necessary to the operation or maintenance of the fire company
  - (iv) while actively participating in the ambulance, advanced life support, or rescue work of a volunteer advanced life support unit or volunteer fire, ambulance, or rescue company located in the State; or
  - (v) while providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.
- (2) A benefit under this subsection shall be paid:
- (i) regardless of the district in which the decedent died; or
  - (ii) while providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.

## **Disabled Law Enforcement Officers and Rescue Workers Property Tax Credit Application Eligibility Certification (Page 5 of 5)**

### **§ 4-2-309. Disabled or fallen law enforcement officers and rescue workers.**

- (e) **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" means:
    - (i) a "law enforcement officer" described in the § 1-101(c) of the Public Safety Article of the State Code; or
    - (ii) a sworn law enforcement officer of the United States government who is authorized by their agency to carry a firearm and has statutory power of arrest and apprehension.
  - (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.
- (f) **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 § 9-210 of the Tax-Property Article 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) (i) the disabled law enforcement officer or rescue worker, or the fallen law enforcement officer or rescue worker or the surviving spouse, was domiciled in the State as of or any time within the number of years required under § 9-210 of the Tax-Property Article of the State Code before:
    1. the date the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled; or
    2. the date of the fallen law enforcement officer's or rescue worker's death; and
  - (iii) the dwelling was acquired by the disabled law enforcement officer or rescue worker or the surviving spouse within the number of years required under § 9-210 of the Tax-Property Article of the State Code before 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.
- (g) **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.
- (h) **Form of application.** An application for, or for the renewal of, the credit created under this section shall be made on a form provided by the Controller's office and shall include verification that the applicant is eligible for the credit.
- (1985 Code, Art. 6, § 1-104.6) (Bill No. 81-03; Bill No. 35-09; Bill No. 48-10; Bill No. 17-20; Bill No. 89-23)