



**PUBLIC SAFETY OFFICER
PROPERTY TAX CREDIT APPLICATION
FULL TIME EMPLOYMENT WITH
ANNE ARUNDEL COUNTY**

(410) 222-1748
Hearing/Speech Impaired 711

To be completed by applicant

Please type or print using ink only

IMPORTANT! This application must be received on or before April 1, 2025 to be considered for the taxable year beginning July 1, 2025 and ending June 30, 2026. Please read the attached County Code § 4-2-313, 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 retired or volunteer Public Safety Officer, please use either of the appropriately designated forms for those Public Safety Officers. If you are a 9-1-1 Specialist, please use that application to apply for that property tax credit.

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

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 (select only one):

- ☐ I am currently employed as a full-time firefighter/emergency medical technician with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a firefighter/emergency medical technician.
- ☐ I am currently employed as a full-time detention officer with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a detention officer.
- ☐ I am currently employed as a full-time police officer with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a police officer.
- ☐ I am currently employed as a full-time deputy sheriff with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a deputy sheriff.

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, 2025 through June 30, 2026 period? ☐ Yes ☐ No

Do you anticipate receiving any property tax credit(s) for the property aside from either the Public Safety Officer or Homestead Property Tax Credit (for example, the Anne Arundel County Solar Energy Property Tax Credit) for the taxable year beginning July 1, 2025 and ending June 30, 2026? ☐ Yes ☐ No

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

Have you received the Public Safety Officer Credit on any other property in Anne Arundel County? ☐ Yes ☐ No

If Yes to the preceding question, please provide the address of the property for which you have previously received the credit.

If I am approved, then the upcoming year would represent the _____ (1st, 2nd, 3rd, etc.) year of receiving the credit out of the total 10-year period of eligibility. This includes any previous years receiving the Public Safety Officer credit under any eligibility, such as being employed full time by Anne Arundel County, retired from Anne Arundel County, or a volunteer member with an Anne Arundel County Volunteer Fire Company or Anne Arundel Alarmers Association.

I, the applicant, hereby certify that I have read County Code § 4-2-313 and that I am entitled to the tax credit for the residential property described above. I verify that I am either a public safety officer or a retired public safety officer as defined in the attached County Code § 4-2-313. 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 \$3,500 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 nine 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 on the sooner of: (i) receiving the tax credit for ten taxable years (ii) no longer being employed as a public safety officer with Anne Arundel County for a reason other than retirement or a service related disability (iii) no longer meeting the eligibility requirement for volunteer members (iv) 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
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

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.

§ 4-2-313. Public Safety Officer property tax credit.

(a) **Definitions.** 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) "Public Safety Officer" means:

(i) A Firefighter, an Emergency Medical Technician, a Detention Officer, a Police Officer, or a Deputy Sheriff;

(ii) A volunteer who serves as a member of a County volunteer fire company or the Anne Arundel Alarms Association of Anne Arundel County, Inc.; or

(iii) A person who is entitled to receive benefits under § 12-1-304 of this Code as a result of volunteer service with an active County volunteer fire company or the Anne Arundel Alarms Association of Anne Arundel County, Inc.

(b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling owned by an eligible Public Safety Officer.

(c) **Eligibility.** A Public Safety Officer is eligible for a County property tax credit under this section if:

(1) (i) 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 or retired from Anne Arundel County as a Public Safety Officer;

(ii) the Public Safety Officer is an Anne Arundel County volunteer who serves as a member of a County volunteer fire company or the Anne Arundel Alarms Association of Anne Arundel County, Inc and has earned at least 50 service points under § 12-1-305 of this Code for the preceding calendar year; or

(iii) the Public Safety Officer is a person entitled to receive benefits under § 12-1-304 of this Code as a result of volunteer service with an active County volunteer fire company or the Anne Arundel Alarms Association of Anne Arundel County, Inc.

(2) the Public Safety Officer 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 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:

(1) the total County tax due on the dwelling; or

(2) (i) for the taxable year beginning on July 1, 2024, \$3,000; and

(ii) for a taxable year beginning on or after July 1, 2025, \$3,500.

(e) **Duration.** The tax credit shall be available to a Public Safety Officer eligible under subsection (c) for a period of one taxable year and may be renewed upon application of the Public Safety Officer for nine additional taxable years, for a maximum total of ten taxable years.

(f) **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 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 Public Safety Officer tax credit shall be made on a form provided by the Controller's office and shall include verification that the applicant is a retired Public Safety Officer or employed as a Public Safety Officer.

(h) **Termination of credit.**

(1) The tax credit created by this section shall terminate on the sooner of the Public Safety Officer:

(i) receiving the tax credit for ten taxable years;

(ii) no longer being employed as a Public Safety Officer with the County for a reason other than retirement, a service related disability, or no longer meeting the eligibility requirement in subsection (c)(1) for volunteer members; 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 Public Safety Officer 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 Public Safety Officer 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 Public Safety Officer was eligible for the tax credit, and the homeowner shall be liable for all remaining property taxes.

(Bill No. 81-17; Bill No. 17-20; Bill No. 18-20; Bill No. 51-20; Bill No. 86-21; Bill No. 91-23)