

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 20

Bill No. 89-23

Introduced by Ms. Leadbetter, Ms. Fiedler, Mr. Volke, and Mr. Smith

By the County Council, November 20, 2023

Introduced and first read on November 20, 2023  
Public Hearing set for and held on December 18, 2023  
Public Hearing on AMENDED bill set for and held on January 2, 2024  
Bill Expires on February 23, 2024

By Order: Laura Corby, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –  
2 Credits – Disabled or Fallen Law Enforcement Officers and Rescue Workers

3  
4 FOR the purpose of amending the definition of “law enforcement officer” to include  
5 ~~members of the Federal Bureau Investigation and the United States Capitol Police a~~  
6 sworn law enforcement officer of the United States Government with certain authority;  
7 amending the period of time that a disabled law enforcement officer or rescue worker  
8 or a fallen law enforcement officer or rescue worker or their surviving spouse must live  
9 in the State or within which a dwelling must be acquired in order to be eligible for the  
10 tax credit; requiring that the application for, or for the renewal of, the tax credit be made  
11 on a form provided by the Controller’s Office and include verification that the applicant  
12 is eligible for the credit; and generally relating to finance, taxation, and budget.

13  
14 BY repealing and reenacting, with amendments: § 4-2-309(a)(7) and (b)  
15 Anne Arundel County Code (2005, as amended)

16  
17 BY adding: § 4-2-309(d)  
18 Anne Arundel County Code (2005, as amended)

19  
20 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
21 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

EXPLANATION: CAPITALS indicate new matter added to existing law.  
[[Brackets]] indicate matter deleted from existing law.  
Captions and taglines in **bold** in this bill are catchwords and are not law.  
Underlining indicates matter added to bill by amendment.  
~~Strikeover~~ indicates matter removed from bill by amendment.

ARTICLE 4. FINANCE, TAXATION, AND BUDGET

TITLE 2. REAL PROPERTY TAXES

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

(a) **Definitions.** In this section, the following words have the meanings indicated.

(7) “Law enforcement officer” ~~[[has the meaning]]~~ MEANS:

(I) A “LAW ENFORCEMENT OFFICER” described in the ~~[[Public Safety Article, § 3-101(e),]]~~ § 1-101(C) OF THE PUBLIC SAFETY ARTICLE of the State Code; OR

~~(II) A MEMBER OF THE FEDERAL BUREAU OF INVESTIGATION (FBI) OR THE UNITED STATES CAPITOL POLICE (USCP) 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.~~

(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 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. ~~[[as of]]~~ 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 ~~[[two years of]]~~ 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.

1        **(D) Form of application.** AN APPLICATION FOR, OR FOR THE RENEWAL OF, THE CREDIT  
2        CREATED UNDER THIS SECTION SHALL BE MADE ON A FORM PROVIDED BY THE  
3        CONTROLLER'S OFFICE AND SHALL INCLUDE VERIFICATION THAT THE APPLICANT IS  
4        ELIGIBLE FOR THE CREDIT.

5  
6        SECTION 2. *And be it further enacted,* That this Ordinance shall take effect 45 days  
7        from the date it becomes law.

AMENDMENTS ADOPTED: December 18, 2023

READ AND PASSED this 2<sup>nd</sup> day of January, 2024

By Order:



Laura Corby  
Administrative Officer

PRESENTED to the County Executive for his approval this 3<sup>rd</sup> day of January, 2024



Laura Corby  
Administrative Officer

APPROVED AND ENACTED this 9<sup>th</sup> day of January, 2024



Steuart Pittman  
County Executive

EFFECTIVE DATE: February 23, 2024

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I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF  
BILL NO. 89-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.

A handwritten signature in black ink, appearing to read "Laura Corby". The signature is fluid and cursive, with the first name "Laura" and last name "Corby" clearly distinguishable.

Laura Corby  
Administrative Officer