

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 21

Bill No. 91-23

Introduced by the Entire Council

By the County Council, December 4, 2023

Introduced and first read on December 4, 2023  
Public Hearing set for and held on January 2, 2024  
Public Hearing on AMENDED bill set for and held on January 16, 2024  
Bill Expires March 8, 2024

By Order: Laura Corby, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –  
2 Tax Credits – Public Safety Officer Property Tax Credit

3  
4 FOR the purpose of amending the definition of “Public Safety Officer”; expanding  
5 eligibility for the tax credit to retired Public Safety Officers; increasing the maximum  
6 amount of the credit; making technical corrections; and generally relating to finance,  
7 taxation, and budget.

8  
9 BY repealing and reenacting, with amendments: § 4-2-313(a)(2), (c), (d), (g), and (h)  
10 Anne Arundel County Code (2005, as amended)

11  
12 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
13 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

14  
15 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

16  
17 **TITLE 2. REAL PROPERTY TAXES**

18  
19 **4-2-313. Public Safety Officer property tax credit.**

20  
21 (a) **Definitions.** In this section, the following words have the meanings indicated.

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.  
~~Strikethrough~~ indicates matter removed from bill by amendment.

1 (2) “Public Safety Officer” ~~[[has the meaning described in § 9-260 of the Tax-~~  
2 ~~Property Article of the State Code.]]~~ MEANS:

3  
4 (I) A FIREFIGHTER, AN EMERGENCY MEDICAL TECHNICIAN, A DETENTION  
5 OFFICER, A POLICE OFFICER, OR A DEPUTY SHERIFF; ~~OR~~

6  
7 ~~(II) AN ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTER OR VOLUNTEER~~  
8 ~~EMERGENCY MEDICAL TECHNICIAN.~~

9  
10 (II) A VOLUNTEER WHO SERVES AS A MEMBER OF A COUNTY VOLUNTEER FIRE  
11 COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL COUNTY,  
12 INC.; OR

13  
14 (III) A PERSON WHO IS ENTITLED TO RECEIVE BENEFITS UNDER § 12-1-304 OF  
15 THIS CODE AS A RESULT OF VOLUNTEER SERVICE WITH AN ACTIVE COUNTY VOLUNTEER  
16 FIRE COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL  
17 COUNTY, INC.

18  
19 (c) **Eligibility.** A Public Safety Officer is eligible for a County property tax credit under  
20 this section if:

21  
22 (1) (I) the Public Safety Officer has completed at least one year of full time  
23 employment with Anne Arundel County as a Public Safety Officer and is employed full  
24 time by OR RETIRED FROM Anne Arundel County as a Public Safety Officer; ~~[[or]]~~

25  
26 (II) the Public Safety Officer is an Anne Arundel County ~~[[volunteer member]]~~  
27 ~~VOLUNTEER FIREFIGHTER OR VOLUNTEER EMERGENCY MEDICAL TECHNICIAN~~  
28 VOLUNTEER WHO SERVES AS A MEMBER OF A COUNTY VOLUNTEER FIRE COMPANY OR  
29 THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL COUNTY, INC. ~~[[who]]~~  
30 AND HAS earned at least 50 service points under § 12-1-305 of this Code for the preceding  
31 calendar year; OR

32  
33 (III) THE PUBLIC SAFETY OFFICER IS A PERSON ENTITLED TO RECEIVE BENEFITS  
34 UNDER § 12-1-304 OF THIS CODE AS A RESULT OF VOLUNTEER SERVICE WITH AN ACTIVE  
35 COUNTY VOLUNTEER FIRE COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION  
36 OF ANNE ARUNDEL COUNTY, INC.

37  
38 (2) the Public Safety Officer is eligible for the credit authorized by § 9-105 of the  
39 Tax-Property Article of the State Code for the dwelling for which the credit is sought; and

40  
41 (3) the credit is not combined with other optional property tax credits as permitted  
42 under Title 9 of the Tax-Property Article of the State Code or this title.

43  
44 (d) **Calculation.** The tax credit provided in this section shall be calculated and credited  
45 based on the total County tax due on a dwelling based on the real property assessment made  
46 by the County Supervisor of Assessments, not to exceed the lesser of ~~[[~~\$2,500 or~~]]~~:

47  
48 (1) the total County tax due on the dwelling; OR

49  
50 (2) (I) FOR THE TAXABLE YEAR BEGINNING ON JULY 1, 2024, \$3,000; AND

51  
52 (II) FOR A TAXABLE YEAR BEGINNING ON OR AFTER JULY 1, 2025, \$3,500.

1        **(g) Form of application.** An application for, or for the renewal of, the Public Safety  
2 Officer tax credit shall be made on a form provided by the Controller's office AND SHALL  
3 INCLUDE VERIFICATION THAT THE APPLICANT IS A RETIRED PUBLIC SAFETY OFFICER OR  
4 EMPLOYED AS A PUBLIC SAFETY OFFICER.

5  
6        **(h) Termination of credit.**

7  
8            (1) The tax credit created by this section shall terminate on the sooner of the Public  
9 Safety Officer:

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

11  
12                  (ii) no longer being employed as a Public Safety Officer with the County for a  
13 reason other than RETIREMENT, a service related disability, or no longer meeting the  
14 eligibility requirement in subsection (c)(1) for volunteer ~~[[firefighters]]~~ MEMBERS; or

15  
16                  (iii) no longer residing in or owning the dwelling for which the tax credit was  
17 granted.

18  
19            (2) Upon termination of the tax credit as a result of a Public Safety Officer being  
20 terminated for a cause listed in § 808(b) through (e) of the Charter, the homeowner shall  
21 be liable for:

22                  (i) all property taxes that the homeowner would have been liable ~~[[for]]~~ for the  
23 taxable year of the termination as if the tax credit had not been granted under this section;  
24 and

25  
26                  (ii) all interest and penalties on those taxes computed in the manner provided  
27 under § 4-1-103.


28  
29            (3) Upon termination of the tax credit for any reason other than the Public Safety  
30 Officer being terminated from employment for a cause listed in § 808(b) through (e) of the  
31 Charter, the tax credit will be applied only to the portion of the taxable year for which the  
32 Public Safety Officer was eligible for the tax credit, and the homeowner shall be liable for  
33 all remaining property taxes.  
34

35  
36        SECTION 2. *And be it further enacted,* That this Ordinance shall take effect 45 days  
37 from the date it becomes law.

AMENDMENTS ADOPTED: January 2, 2024

READ AND PASSED this 16<sup>th</sup> day of January, 2024

By Order:

  
Laura Corby  
Administrative Officer

Bill No. 91-23

Page No. 4

PRESENTED to the County Executive for his approval this 18<sup>th</sup> day of January, 2024



Laura Corby  
Administrative Officer

APPROVED AND ENACTED this 22nd day of January, 2024



Steuart Pittman  
County Executive

EFFECTIVE DATE: March 7, 2024

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF  
BILL NO. 91-23 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