

**ANNE ARUNDEL COUNTY, MARYLAND
OFFICE OF THE BUDGET**

BILL NUMBER: 82-25

INTRO. DATE: Sept. 15, 2025

FISCAL NOTE

**BILL: FINANCE, TAXATION, AND BUDGET – REAL PROPERTY TAXES –
9-1-1 SPECIALIST PROPERTY TAX CREDIT**

SUMMARY OF LEGISLATION

This bill extends the existing 9-1-1 Specialist Property Tax Credit so that recipients would be eligible to receive the credit for up to ten years. Under current law, eligibility is limited to five years.

The credit is for the amount of County property tax liability, up to a maximum of \$2,500. To qualify for this tax credit, the applicant must be employed full-time by Anne Arundel County as 9-1-1 specialist as defined in State law.

FISCAL IMPACT

Operating Budget – Personal Services: No effect. This bill will not increase the number of credits or the number or complexity of applications. No additional staffing resources will be required.

Operating Budget – Other Operating Costs: No effect.

Capital Budget: No effect.

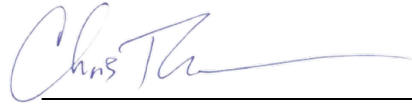
Revenues: The existing credit has 16 current recipients with credits totaling approximately \$38,000 in fiscal year 2026.

The current credit was adopted under Bill No. 17-20 and took effect for fiscal year 2022. So fiscal year 2026 would be the last year for those recipients who have received the credit since fiscal year 2022. If all 16 current recipients are among the original recipients, and all qualify for the maximum \$2,500 credit, the bill would reduce property tax on those properties by \$40,000 compared with current law. The actual fiscal effect is likely to be somewhat less than that amount.

In general, property tax credits of this nature have no aggregate fiscal impact on County revenue due to the County's policy of setting the property tax rate in accordance with the property tax revenue cap. Therefore, the total amount of property tax collected by the County will not change, but the relative tax burden among all property tax payers will be adjusted to accommodate the increased credit.

The amount of the tax burden shift would be negligible. The estimated maximum impact of \$40,000 equates to only 4/100 of one cent on the property tax rate.

Indirect and future fiscal effects: Based on the five-year extension, the revenue effect would continue through fiscal year 2031.



Chris Trumbauer
Budget Officer

9/22/2025

Date

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