

PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2025, Legislative Day No. 22

Bill No. 96-25

Introduced by Mr. Smith and Ms. Leadbetter

By the County Council, December 1, 2025

Introduced and first read on December 1, 2025
Public Hearing set for January 5, 2026
Bill Expires March 6, 2026

By Order: Kaley Schultze, 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 expanding the duration of the property tax credit to Public Safety
5 Officers; and generally relating to finance, taxation, and budget.

6
7 BY repealing and reenacting, with amendments: § 4-2-313(e) and (h)(1)(i)
8 Anne Arundel County Code (2005, as amended)

9
10 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
11 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

12 13 ARTICLE 4. FINANCE, TAXATION, AND BUDGET

14 15 TITLE 2. REAL PROPERTY TAXES

16 17 4-2-313. Public Safety Officer property tax credit.

18
19 (e) **Duration.** The tax credit shall be available to a Public Safety Officer eligible under
20 subsection (c) for a period of one taxable year and may be renewed upon application of the
21 Public Safety Officer for ~~[[nine]]~~ TWENTY-FOUR additional taxable years, for a maximum
22 total of ~~[[ten]]~~ TWENTY-FIVE taxable years.

23
24 (h) **Termination of credit.**

EXPLANATION: CAPITALS indicate new matter added to existing law and taglines.
[[Brackets]] indicate matter deleted from existing law and taglines.
Captions and taglines in **bold** in this bill are catchwords and are not law.
Asterisks *** indicate existing Code provisions in a list or chart that remain unchanged.

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

3
4 (i) receiving the tax credit for ~~[[ten]]~~ TWENTY-FIVE taxable years;

5
6 ***

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