

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

BILL NUMBER: 96-25

INTRO. DATE: Dec. 1, 2025

FISCAL NOTE

**BILL: FINANCE, TAXATION, AND BUDGET – REAL PROPERTY TAXES – TAX CREDITS –
PUBLIC SAFETY OFFICER PROPERTY TAX CREDIT**

SUMMARY OF LEGISLATION

This bill extends the maximum years of eligibility for the Public Safety Officer Tax Credit from ten years to 25 years. Public Safety Officers must qualify for the credit under the eligibility criteria defined in § 4-2-313(c) of the County Code.

FISCAL IMPACT

Operating Budget – Personal Services: No anticipated effect. The additional workload on the Office of Finance will be minimal and can be managed within existing budget and resources.

Operating Budget – Other Operating Costs: None.

Capital Budget: No effect.

Revenues: No anticipated effect on total County property tax revenue. 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 credit.

In fiscal year 2026 there are 1,158 property owners who benefit from this tax credit, with a total credit value of \$3.35 million. The amount of the credit is the amount of County property tax due up to a maximum of \$3,500.

The credit has been in effect since fiscal year 2019, therefore no property owner has received the credit for the full ten years of eligibility. Approximately 210 recipients have received the credit for all eight years it has been in effect. If they continue to receive the credit each year, then they would reach their 10-year maximum in tax year 2028.

Indirect and future fiscal effects: Over time, recipients with between 11 and 25 years of eligibility would continue to receive the credit under the bill, whereas their credit eligibility would have expired under current law.



Chris Trumbauer
Budget Officer

12/2/2025

Date

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