

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2018, Legislative Day No. 2

Bill No. 49-18

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Mr. Wade Kach, Councilman

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By the County Council, May 7, 2018

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A BILL  
ENTITLED

AN ACT concerning

Property Tax Credits – Public Safety Officers

FOR the purpose of establishing a tax credit for certain public safety officers under certain conditions; establishing the terms and conditions of the credit; providing for an application procedure and administration of the credit; and generally relating to property tax credits.

BY adding

Section 11-2-113  
Article 11 – Taxation  
Title 2 – Ad Valorem Taxes  
Baltimore County Code, 2015

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter stricken from existing law.  
~~Strike-out~~ indicates matter stricken from bill.  
Underlining indicates amendments to bill.

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

3  
4 ARTICLE 11. – TAXATION.

5 Title 2. – Ad Valorem Taxes.

6  
7 § 11-2-113. PROPERTY TAX CREDIT FOR PUBLIC SAFETY OFFICERS.

8 (A) DEFINITIONS.

9 (1) IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS  
10 INDICATED.

11 (2) “DWELLING” HAS THE MEANING STATED IN § 9-105 OF THE TAX-  
12 PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

13 (3) “PUBLIC SAFETY OFFICER” MEANS:

14 (I) AN INDIVIDUAL RESIDING IN BALTIMORE COUNTY AND DEFINED  
15 AS A PUBLIC SAFETY OFFICER IN SECTION 9-260(A)(3) OF THE TAX-PROPERTY  
16 ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

17 (II) A VOLUNTEER FIREFIGHTER RESIDING IN BALTIMORE COUNTY  
18 WHO IS CERTIFIED UNDER § 14-4-104 OF THE COUNTY CODE TO HAVE  
19 ACCUMULATED AT LEAST 50 POINTS IN THE PRECEDING YEAR AND IS ELIGIBLE  
20 FOR BENEFITS UNDER THE COUNTY’S WORKMAN’S COMPENSATION PROGRAM  
21 SHALL BE CONSIDERED A VOLUNTEER FIREFIGHTER FOR A PUBLIC SAFETY  
22 AGENCY IN THE COUNTY.

1 (B) CREDIT ESTABLISHED; ELIGIBILITY.

2 IN ACCORDANCE WITH SECTION 9-260 OF THE TAX-PROPERTY ARTICLE OF  
3 THE ANNOTATED CODE OF MARYLAND, AN OWNER OF REAL PROPERTY WHO IS A  
4 PUBLIC SAFETY OFFICER MAY RECEIVE A PROPERTY TAX CREDIT UNDER THIS  
5 SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON AN OWNER-  
6 OCCUPIED DWELLING.

7 (C) AMOUNT OF CREDIT.

8 (1) SUBJECT TO PARAGRAPHS (2), (3), AND (4) OF THIS SUBSECTION, THE  
9 AMOUNT OF THE CREDIT MAY NOT EXCEED:

10 (I) \$1,500 FOR FY 2019;

11 (II) \$2,000 FOR FY 2020; AND

12 (III) \$2,500 COMMENCING IN FY 2021.

13 (2) THE AMOUNT OF THE CREDIT MAY NOT EXCEED THE AMOUNT OF THE  
14 PROPERTY TAX IMPOSED ON THE DWELLING.

15 (3) THE AMOUNT OF THE CREDIT SHALL BE CALCULATED AFTER ALL  
16 OTHER CREDITS GRANTED FOR THE OWNER-OCCUPIED DWELLING UNDER THIS  
17 SUBTITLE OR THE TAX-PROPERTY ARTICLE OF THE ANNOTATED OF MARYLAND  
18 HAVE BEEN APPLIED.

19 (4) THE PUBLIC SAFETY OFFICER MAY CLAIM EITHER THE CREDIT SET  
20 FORTH IN THIS SECTION OR OTHER CREDITS TO WHICH THE PUBLIC SAFETY  
21 OFFICER MAY BE ENTITLED ON THE OWNER-OCCUPIED DWELLING, WHICHEVER  
22 IS HIGHER, BUT NOT BOTH.

23 (D) APPLICATION.

1 TO RECEIVE THE CREDIT, A PUBLIC SAFETY OFFICER SHALL APPLY FOR ALL  
2 OTHER CREDITS THAT MAY BE AVAILABLE FOR THE OWNER-OCCUPIED  
3 DWELLING AND SUBMIT AN APPLICATION TO THE OFFICE OF BUDGET AND  
4 FINANCE:

5 (1) ON THE FORM THAT THE DIRECTOR REQUIRES;

6 (2) THAT DEMONSTRATES THAT THE INDIVIDUAL IS ENTITLED TO THE  
7 CREDIT;

8 (3) ON OR BEFORE THE DATE THAT THE DEPARTMENT OF BUDGET AND  
9 FINANCE SETS; AND

10 (4) UNDER OATH.

11 (E) REVIEW OF APPLICATION.

12 THE OFFICE OF BUDGET AND FINANCE SHALL:

13 (1) REVIEW EACH APPLICATION FOR TAX CREDIT; AND

14 (2) GRANT OR DENY THE APPLICATION FOR A TAX CREDIT UNDER THIS  
15 SECTION.

16 (F) ADOPTION OF REGULATIONS.

17 THE DIRECTOR MAY ADOPT REGULATIONS IN ACCORDANCE WITH ARTICLE  
18 3, TITLE 7 OF THE CODE TO CARRY OUT THE PROVISIONS OF THIS SECTION.

19  
20 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by  
21 the affirmative vote of five members of the County Council, shall take effect on June 18, 2018.