

PAUL D. CORDERMAN
Legislative District 2
Frederick and Washington Counties

Budget and Taxation Committee

Subcommittees

Capital Budget

Education, Business and Administration



James Senate Office Building
11 Bladen Street, Room 403
Annapolis, Maryland 21401
410-841-3903 · 301-858-3903
800-492-7122 Ext. 3903
Paul.Corderman@senate.state.md.us

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

February 5th, 2025

Senate Budget & Taxation Committee
Chair Guy Guzzone
Vice Chair Jim Rosapepe
3 West Miller Senate Office Building
Annapolis, MD 21401

Testimony in Support of Senate Bill 502 – Property Tax - Credit for Law Enforcement Officer or Rescue Worker - Expansion to Judicial Officer

Chair Guzzone, Vice Chair Rosapepe, and Members of the B & T Committee,

Thank you for the opportunity to present SB 502. This bill seeks to expand the current property tax credit available to all law enforcement officers and rescue workers to include judicial officers, as well as surviving spouses and cohabitants of judicial officers. This bill provides flexibility to local governments by using the term of “Public Safety Officers” and expands the definition to include correctional officers.

Authorizing this tax credit would recognize the importance of ensuring the well-being of surviving spouses and cohabitants. This bill acknowledges the financial challenges they face after the loss of a loved one who served in such vital roles in our community and that such a loss can be overwhelming emotionally and financially. These proposed additions to the Fallen Heroes property tax credit will provide relief during what is undoubtedly an incredibly difficult time.

This is enabling legislation that will allow counties and/or the City of Baltimore to move forward and add these additional officers at their own discretion.

Thank you for your consideration and I respectfully ask for a favorable report on SB 502.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul D. Corderman".

Paul D. Corderman
District 2 – Washington & Frederick Counties