

# Support for SB0502.pdf

Uploaded by: Amanda Brooks

Position: FAV

John F. Barr, *President*  
Jeffrey A. Cline, *Vice President*  
Dawn L. Marcus, *Clerk*



Wayne K. Keefer  
Randall E. Wagner  
Derek J. Harvey

**BOARD OF COUNTY COMMISSIONERS OF  
WASHINGTON COUNTY, MARYLAND**

---

January 28, 2025

Senator Guy Guzzone, Chair  
Budget and Taxation Committee  
3 West Miller Senate Office Building  
Annapolis, Maryland 21401

RE: Support for Senate Bill 502-An Act-Credit for Law Enforcement Officer or Rescue  
Worker-Expansion to Judicial Officer

Dear Senator Guzzone,

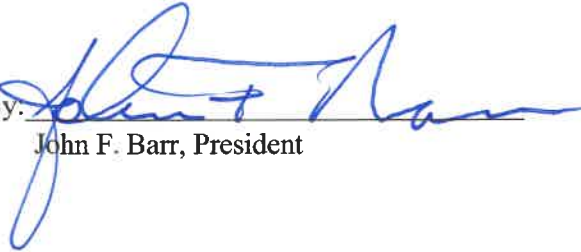
The Board of County Commissioners of Washington County (the “Board”) unanimously support the passage of SB 502. This bill would expand the definition of a fallen officer to include officers of the judiciary who have lost their lives in the line of duty. The Board supports this bill for two reasons. The first reason is that it will allow Washington County to honor a fallen member of this community who dedicated his life to serving the County. The second reason is that it will result in little to no negative financial impact on this County or the State of Maryland.

Washington County has the unfortunate distinction of being the only County in the State of Maryland to host the family of a Maryland judicial officer who has died in the line of duty. The Honorable Andrew F. Wilkinson was an integral part of the Washington County community for forty-two years. He served in the County Attorney’s Office and continued to serve in his capacity as a Circuit Court Judge. The proposed tax credit would allow Washington County to honor his service and sacrifice. Furthermore, as Judge Wilkinson’s family are the only household in the State impacted by this tax credit, the passage of this bill will have little to no negative financial impact on Washington County or the State of Maryland.

For these reasons, the Board strongly supports the passage of SB 502 and urges the Committee to support it.

Sincerely,

BOARD OF WASHINGTON COUNTY COMMISSIONERS  
OF WASHINGTON COUNTY, MARYLAND

By:   
John F. Barr, President

# **SB 502 Senator Corderman Testimony.pdf**

Uploaded by: Paul Corderman

Position: FAV

**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 5<sup>th</sup>, 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

# Support for SB0502.pdf

Uploaded by: Paul Corderman

Position: FAV

John F. Barr, *President*  
Jeffrey A. Cline, *Vice President*  
Dawn L. Marcus, *Clerk*



Wayne K. Keefer  
Randall E. Wagner  
Derek J. Harvey

**BOARD OF COUNTY COMMISSIONERS OF  
WASHINGTON COUNTY, MARYLAND**

---

January 28, 2025

Senator Guy Guzzone, Chair  
Budget and Taxation Committee  
3 West Miller Senate Office Building  
Annapolis, Maryland 21401

RE: Support for Senate Bill 502-An Act-Credit for Law Enforcement Officer or Rescue  
Worker-Expansion to Judicial Officer

Dear Senator Guzzone,

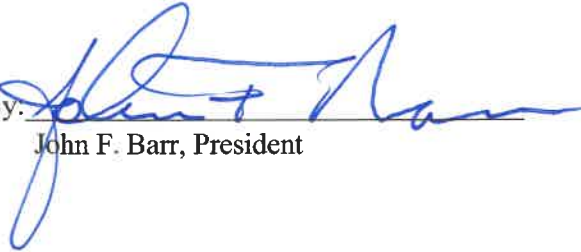
The Board of County Commissioners of Washington County (the “Board”) unanimously support the passage of SB 502. This bill would expand the definition of a fallen officer to include officers of the judiciary who have lost their lives in the line of duty. The Board supports this bill for two reasons. The first reason is that it will allow Washington County to honor a fallen member of this community who dedicated his life to serving the County. The second reason is that it will result in little to no negative financial impact on this County or the State of Maryland.

Washington County has the unfortunate distinction of being the only County in the State of Maryland to host the family of a Maryland judicial officer who has died in the line of duty. The Honorable Andrew F. Wilkinson was an integral part of the Washington County community for forty-two years. He served in the County Attorney’s Office and continued to serve in his capacity as a Circuit Court Judge. The proposed tax credit would allow Washington County to honor his service and sacrifice. Furthermore, as Judge Wilkinson’s family are the only household in the State impacted by this tax credit, the passage of this bill will have little to no negative financial impact on Washington County or the State of Maryland.

For these reasons, the Board strongly supports the passage of SB 502 and urges the Committee to support it.

Sincerely,

BOARD OF WASHINGTON COUNTY COMMISSIONERS  
OF WASHINGTON COUNTY, MARYLAND

By:   
John F. Barr, President