



Fraternal Order of Police
Montgomery County Lodge 35

Phone 301.948.4286
Fop35mail@Fop35.com

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TESTIMONY

LEE HOLLAND, PRESIDENT, MONTGOMERY COUNTY FRATERNAL ORDER OF
POLICE LODGE 35

SB364 - PROPERTY TAX CREDIT – DWELLINGS OF PUBLIC SAFETY OFFICERS –
RETIRED PERSONNEL

FAVORABLE

Dear Chair Guzzone and honorable members of the Senate Budget & Taxation
Committee:

On behalf of Montgomery County Fraternal Order of Police Lodge 35 and our more than 1400 active and retired Montgomery County Law Enforcement Officers, I write in strong support of SB364, addressing necessary parity in eligibility criteria for Public Safety Officers utilizing the existing property tax credit for law enforcement.

Specifically, SB364 adds retirees to the existing class of Public Safety Officers who qualify for the dwelling tax credit, administered by Maryland counties and municipal corporations. As President Biden just recognized in signing the Wally Bunker Healthcare Enhancement for Local Public Safety (HELPS) Retirees Improvement Act of 2023, in order to assist retiree Public Safety Officers with their health care costs, SB364 recognizes the similarly extraordinary burden that homeownership presents to many retiree Public Safety Officers. In fact, this tax credit is significantly more meaningful to retirees on fixed incomes than it is for officers engaged in full time employment.

For these reasons, we thank Senators Elfreth, Beidle and Gile for sponsoring SB364, and we ask for a favorable committee report.

Respectfully,

Lee G. Holland
President
Montgomery County Fraternal Order of Police Lodge 35