



THE MARYLAND HOUSE OF DELEGATES ANNAPOLIS, MARYLAND 21401

Submitted Testimony for HB1096 – Baltimore County Volunteer Fire Department Property Tax

As a member of a local volunteer fire department, I have seen firsthand how important it is to support the safety of our communities. First responders need our full and committed support. For all the sacrifices that are made by the men and women that form all our volunteer fire departments, I aim to reduce their expenses by proposing a property tax exemption on the additional land owned by volunteer fire companies and rescue squads. These additional properties include former locations of firehouses, prospective future firehouse sites, fairgrounds, and land used for other fundraisers such as carnivals and bazaars.

Looking at the financials comparing a volunteer fire station's budget to a typical career house, the numbers are stark! Baltimore County gave a total financial support of \$241,758 in FY22 to Middle River Volunteer Fire and Rescue Company to help cover operational expenses. This number is a rough annual average for the other 28 volunteer stations across the County. Remember, that the operational expenses in a fiscal year do not account for future development and planning. Breaking even is not the goal. Volunteer fire companies seek to invest in new equipment, gear, and supplies. Middle River Volunteer Fire and Rescue Company had to spend \$80K recently to put a unit back into service, repairs like these aren't always projected in the annual budget. Also, many companies are hoping to invest in future firehouses, or simply just be able to maintain their fleets when needed. As a result, what they must do is fundraise endlessly! I have reviewed MRVFC's FY22 Profit & Loss sheet. It lists the income from the Bull Roast, Boot Drive, X-Mass Fund, Fall Fund, Spring Fund, and additional donations and events. That's a busy fundraising calendar on top of the real work of emergency responses! And turns out to be enough work to necessitate hiring a full-time Development Director for a typical non-profit. These firefighters shouldn't be fundraising to pay for property taxes. They should be fundraising for new equipment, gear, or improvements to the station i.e. the types of line items on the expense sheet that ultimately benefit the citizens of Baltimore County - the tools necessary to engage in life-saving activity.

I would like to compare these numbers to Baltimore County's FY23 proposed budget for the Fire Department. The FY23 budget totals \$121.5 million, an increase of \$6.1 million, or 5.3% over the FY22 budget. Out of that \$121.5 million, only \$10.7 million, is contributed to Volunteer Fire Companies. So, to calculate on average, the 25 career stations will cost approximately \$4.4 million each in FY23 - fully funded by the County. That is a far cry from the \$241K given to help cover Middle River's FY22 expenses. So then, a volunteer station on average costs 5% of a typical career station in Baltimore County - \$241K vs. \$4.4 million. To acknowledge the cost-savings that the 29 volunteer companies give to Baltimore County as a whole, this legislation is critical.

This is in no way a judgment of our career service, but rather to highlight the significant financial advantage volunteer departments offer Baltimore County. This tax credit will incentivize these much-needed volunteer organizations to continue their good work that provides an invaluable service to the community and a cost-savings to Baltimore County. By not allowing this credit, we are only disincentivizing volunteer companies to make future improvements upon their facilities or maintain properties that are used for fundraisers that ultimately offset the county's budget and typically provide value open space to many communities. Supporters of this legislation include the Baltimore County Volunteer Firefighters Association and the unanimous membership of the County Council. Even the leadership of volunteer fire companies that would not be receiving this credit because it does not apply to their properties, such as White Marsh, Long Green, and Liberty Road, are united in support of this legislation! I urge a favorable report of this tax credit to these fire companies that will benefit significantly from this cost-savings. Allow them to focus on saving lives rather than additional fundraising demands!

A handwritten signature in cursive script, appearing to read "Ryan Nawrocki".