

HB1302

Property Tax Credit - Disabled Public Safety and Judicial Officers, Surviving Spouses, and Cohabitants – Eligibility

Testimony of Mark Cicero - In Support

March 1, 2026

Chair Wilkins, Vice-Chair Feldmark, and members of the Ways and Means Committee,

My name is Mark Cicero, and I am a disabled federal agent residing in Maryland. I appreciate the opportunity to submit this testimony in support of legislation to remove the five-year residency requirement for disabled federal law enforcement officers seeking eligibility for the county property tax exemption.

I was injured in the line of duty on February 2, 2010. Over the following two years, I underwent three back surgeries in an effort to relieve the pain caused by my injuries. While the procedures provided limited improvement, I was ultimately deemed permanently disabled and unable to return to work.

Maryland law currently allows disabled local and county law enforcement officers to qualify for a property tax exemption under Public Law 3-101(e). In 2023, legislation was enacted to extend similar eligibility to disabled federal agents. However, the statute as written includes a five-year residency requirement for disabled public safety employees, judicial officers, and Capitol Police before they may access this benefit.

Federal agents serve under unique circumstances. We are subject to deployment and assignment worldwide, often with little control over where we live at the time of injury. If an injury occurs while stationed outside of Maryland, and the agent later chooses to settle here, the current law prevents them from qualifying for the exemption unless they had already established five years of Maryland residency prior to the injury.

In my case, I was living in Southern California when I was injured. During an extended federal disability process, I was required to remain in California for medical evaluations and treatment. After I was cleared to relocate, I followed my then-wife, who was an active-duty soldier, and ultimately settled in Maryland to be closer to family after receiving primary custody of my son. I returned to Annapolis, where I was raised and where I maintain lifelong ties to the community. Because I did not reside in Maryland for five years prior to my injury, I am ineligible for the existing exemption.

Once a federal agent is designated as disabled, we receive a portion of our former salary. If we later obtain medical clearance to work in any capacity, any income earned is offset against our disability compensation for the remainder of our lives, regardless of whether that employment continues. This creates significant financial limitations for disabled federal officers seeking to rebuild their lives.

Given Maryland's proximity to federal agencies and installations, it is a natural and desirable home for many current and former federal law enforcement officers. Removing the five-year residency requirement would ensure equitable treatment for those who were injured in service to this country but happened to be stationed elsewhere at the time of injury.

These men and women accepted extraordinary risk in the performance of their duties. I respectfully ask that you vote in favor of this nonpartisan legislation and allow it to become law.

Thank you for your time and consideration.