AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes – Tax Credits – 9-1-1 Specialists Tax Credits

FOR the purpose of defining certain terms; establishing a real property tax credit for 9-1-1 specialists; establishing eligibility criteria for the credit; providing for the calculation and duration of the credit; establishing a deadline for filing for the credit and form of application for the credit; providing for an administrative fee for the credit; providing for the termination of the credit; establishing an application deadline for the taxable year beginning on July 1, 2020; and generally relating to real property tax credits for 9-1-1 specialists.

BY renumbering: §§ 4-2-301 through 4-2-319, respectively, to be §§ 4-2-302 through 4-2-320, respectively

Anne Arundel County Code (2005, as amended)

BY adding: § 4-2-301

Anne Arundel County Code (2005, as amended)

SECTION 1. Be it enacted by the County Council of Anne Arundel County, Maryland, That §§ 4-2-301 through 4-2-319, respectively, of the Anne Arundel County Code (2005, as amended) is hereby renumbered to be §§ 4-2-302 through 4-2-320, respectively.
SECTION 2. And be it further enacted, That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

ARTICLE 4. FINANCE, TAXATION, AND BUDGET

TITLE 2. REAL PROPERTY TAXES

4-2-301. 9-1-1 specialist property tax credit.

(A) Definitions. In this section, the following words have the meanings indicated.

(1) “DWELLING” has the meaning set forth in § 9-105 of the tax-property article of the state code.

(2) “9-1-1 SPECIALIST” has the meaning described in § 9-262 of the tax-property article of the state code.

(B) Creation. There is a tax credit from county real property taxes levied on a dwelling owned by an eligible 9-1-1 specialist.

(C) Eligibility. A 9-1-1 specialist is eligible for a county property tax credit under this section if:

(1) the 9-1-1 specialist has completed at least one year of full-time employment with Anne Arundel County as a 9-1-1 specialist and is employed full-time by Anne Arundel County as a 9-1-1 specialist;

(2) the 9-1-1 specialist is eligible for the credit authorized by § 9-105 of the tax-property article of the state code for the dwelling for which the credit is sought; and

(3) the credit is not combined with other optional property tax credits as permitted under title 9, subtitle 2 of the tax-property article of the state code or this title.

(D) Calculation. The tax credit provided in this section shall be calculated and credited based on the total county tax due on a dwelling based on the real property assessment made by the county supervisor of assessments, not to exceed the lesser of $2,500 or the total county tax due on the dwelling.

(E) Duration. The tax credit shall be available to a 9-1-1 specialist eligible under subsection (C) for a period of one taxable year and may be renewed upon application of the 9-1-1 specialist for four additional taxable years, for a maximum total of five taxable years. An administrative fee of 1% of the total tax credit may be assessed for administration of the credit for the duration of the credit.

(F) Time for filing of application. An application for, or for a renewal of, the tax credit created by this section shall be filed on or before April 1 immediately before the taxable year for which the tax credit is sought. If the application or renewal is filed after April 1, the credit shall be disallowed that year but shall be treated as an application or renewal for a tax credit for the following taxable year.
(G) **Form of application.** AN APPLICATION FOR, OR FOR THE RENEWAL OF, THE 9-1-1 SPECIALIST TAX CREDIT SHALL BE MADE ON A FORM PROVIDED BY THE CONTROLLER’S OFFICE.

(H) **Termination of credit.**

(1) THE TAX CREDIT CREATED BY THIS SECTION SHALL TERMINATE ON THE SOONER OF THE 9-1-1 SPECIALIST:

   (i) RECEIVING THE TAX CREDIT FOR FIVE TAXABLE YEARS;

   (ii) NO LONGER BEING EMPLOYED AS A 9-1-1 SPECIALIST WITH THE COUNTY FOR A REASON OTHER THAN A SERVICE RELATED DISABILITY; OR

   (iii) NO LONGER RESIDING IN OR OWNING THE DWELLING FOR WHICH THE TAX CREDIT WAS GRANTED.

(2) UPON TERMINATION OF THE TAX CREDIT AS A RESULT OF A 9-1-1 SPECIALIST BEING TERMINATED FOR A CAUSE LISTED IN § 808(B) THROUGH (E) OF THE CHARTER, THE HOMEOWNER SHALL BE LIABLE FOR:

   (i) ALL PROPERTY TAXES THAT THE HOMEOWNER WOULD HAVE BEEN LIABLE FOR THE TAXABLE YEAR OF THE TERMINATION AS IF THE TAX CREDIT HAD NOT BEEN GRANTED UNDER THIS SECTION; AND

   (ii) ALL INTEREST AND PENALTIES ON THOSE TAXES COMPUTED IN THE MANNER PROVIDED UNDER § 4-1-103.

(3) UPON TERMINATION OF THE TAX CREDIT FOR ANY REASON OTHER THAN THE 9-1-1 SPECIALIST BEING TERMINATED FROM EMPLOYMENT FOR A CAUSE LISTED IN § 808(B) THROUGH (E) OF THE CHARTER, THE TAX CREDIT WILL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH THE 9-1-1 SPECIALIST WAS ELIGIBLE FOR THE TAX CREDIT, AND THE HOMEOWNER SHALL BE LIABLE FOR ALL REMAINING PROPERTY TAXES.

**SECTION 3. And be it further enacted,** That, for the taxable year beginning on July 1, 2020, the application deadline in § 4-2-301(f), as enacted by Section 2 of this Ordinance, shall be extended to June 1, 2020, and any application filed on or before June 1, 2020, shall be considered timely filed for the taxable year beginning July 1, 2020.

**SECTION 4. And be it further enacted,** That this Ordinance shall take effect 45 days from the date it becomes law.

AMENDMENTS ADOPTED: May 26, 2020

READ AND PASSED this 15th day of June, 2020

By Order:

[Signature]

JoAnne Gray
Administrative Officer
PRESENTED to the County Executive for his approval this 16th day of June, 2020

JoAnne Gray
Administrative Officer

APPROVED AND ENACTED this 17th day of June, 2020

Steuart Pittman
County Executive

EFFECTIVE DATE: August 1, 2020

I HEREBY CERTIFY THAT THIS IS TRUE AND CORRECT COPY OF BILL NO. 17-20. THE ORIGINAL OF WHICH IS RETAINED IN THE FILES OF THE COUNTY COUNCIL.

JoAnne Gray
Administrative Officer