

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2020, Legislative Day No. 5

Bill No. 17-20

Introduced by Ms. Pickard, Chair  
(by request of the County Executive)

By the County Council, March 2, 2020

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Introduced and first read on March 2, 2020  
Public Hearing set for April 6, 2020 (Postponed)  
Public Hearing set for and held on May 26, 2020  
Public Hearing on AMENDED bill set for and held on June 15, 2020  
Bill Expires June 5, 2020 (Expiration Date Extended to July 23, 2020)

By Order: JoAnne Gray, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –  
2 Tax Credits – 9-1-1 Specialists Tax Credits  
3

4 FOR the purpose of defining certain terms; establishing a real property tax credit for 9-1-1  
5 specialists; establishing eligibility criteria for the credit; providing for the calculation  
6 and duration of the credit; establishing a deadline for filing for the credit and form of  
7 application for the credit; ~~providing for an administrative fee for the credit~~; providing  
8 for the termination of the credit; establishing an application deadline for the taxable  
9 year beginning on July 1, 2020; and generally relating to real property tax credits for  
10 9-1-1 specialists.  
11

12 BY renumbering: §§ 4-2-301 through 4-2-319, respectively, to be §§ 4-2-302 through 4-2-  
13 320, respectively  
14 Anne Arundel County Code (2005, as amended)  
15

16 BY adding: § 4-2-301  
17 Anne Arundel County Code (2005, as amended)  
18

19 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
20 That §§ 4-2-301 through 4-2-319, respectively, of the Anne Arundel County Code (2005,  
21 as amended) is hereby renumbered to be §§ 4-2-302 through 4-2-320, respectively.

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[[Brackets]] indicate matter deleted from existing law.  
Captions and taglines in **bold** in this bill are catchwords and are not law.  
Underlining indicates amendments to bill.  
~~Strikeover~~ indicates matter stricken from bill by amendment.

1 SECTION 2. *And be it further enacted*, That Section(s) of the Anne Arundel County  
2 Code (2005, as amended) read as follows:

3  
4 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

5  
6 **TITLE 2. REAL PROPERTY TAXES**

7  
8 **4-2-301. 9-1-1 specialist property tax credit.**

9  
10 (A) **Definitions.** IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS  
11 INDICATED.

12  
13 (1) **“DWELLING” HAS THE MEANING SET FORTH IN § 9-105 OF THE TAX-PROPERTY**  
14 **ARTICLE OF THE STATE CODE.**

15  
16 (2) **“9-1-1 SPECIALIST” HAS THE MEANING DESCRIBED IN § 9-262 OF THE TAX-**  
17 **PROPERTY ARTICLE OF THE STATE CODE.**

18  
19 (B) **Creation.** THERE IS A TAX CREDIT FROM COUNTY REAL PROPERTY TAXES LEVIED  
20 ON A DWELLING OWNED BY AN ELIGIBLE 9-1-1 SPECIALIST.

21  
22 (C) **Eligibility.** A 9-1-1 SPECIALIST IS ELIGIBLE FOR A COUNTY PROPERTY TAX CREDIT  
23 UNDER THIS SECTION IF:

24  
25 (1) THE 9-1-1 SPECIALIST HAS COMPLETED AT LEAST ONE YEAR OF FULL-TIME  
26 EMPLOYMENT WITH ANNE ARUNDEL COUNTY AS A 9-1-1 SPECIALIST AND IS EMPLOYED  
27 FULL-TIME BY ANNE ARUNDEL COUNTY AS A 9-1-1 SPECIALIST;

28  
29 (2) THE 9-1-1 SPECIALIST IS ELIGIBLE FOR THE CREDIT AUTHORIZED BY § 9-105 OF  
30 THE TAX-PROPERTY ARTICLE OF THE STATE CODE FOR THE DWELLING FOR WHICH THE  
31 CREDIT IS SOUGHT; AND

32  
33 (3) THE CREDIT IS NOT COMBINED WITH OTHER OPTIONAL PROPERTY TAX CREDITS  
34 AS PERMITTED UNDER TITLE 9, SUBTITLE 2 OF THE TAX-PROPERTY ARTICLE OF THE STATE  
35 CODE OR THIS TITLE.

36  
37 (D) **Calculation.** THE TAX CREDIT PROVIDED IN THIS SECTION SHALL BE CALCULATED  
38 AND CREDITED BASED ON THE TOTAL COUNTY TAX DUE ON A DWELLING BASED ON THE  
39 REAL PROPERTY ASSESSMENT MADE BY THE COUNTY SUPERVISOR OF ASSESSMENTS, NOT  
40 TO EXCEED THE LESSER OF \$2,500 OR THE TOTAL COUNTY TAX DUE ON THE DWELLING.

41  
42 (E) **Duration.** THE TAX CREDIT SHALL BE AVAILABLE TO A 9-1-1 SPECIALIST ELIGIBLE  
43 UNDER SUBSECTION (C) FOR A PERIOD OF ONE TAXABLE YEAR AND MAY BE RENEWED  
44 UPON APPLICATION OF THE 9-1-1 SPECIALIST FOR FOUR ADDITIONAL TAXABLE YEARS,  
45 FOR A MAXIMUM TOTAL OF FIVE TAXABLE YEARS. ~~AN ADMINISTRATIVE FEE OF 1% OF THE~~  
46 ~~TOTAL TAX CREDIT MAY BE ASSESSED FOR ADMINISTRATION OF THE CREDIT FOR THE~~  
47 ~~DURATION OF THE CREDIT.~~

48  
49 (F) **Time for filing of application.** AN APPLICATION FOR, OR FOR A RENEWAL OF, THE  
50 TAX CREDIT CREATED BY THIS SECTION SHALL BE FILED ON OR BEFORE APRIL 1  
51 IMMEDIATELY BEFORE THE TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT. IF  
52 THE APPLICATION OR RENEWAL IS FILED AFTER APRIL 1, THE CREDIT SHALL BE  
53 DISALLOWED THAT YEAR BUT SHALL BE TREATED AS AN APPLICATION OR RENEWAL FOR  
54 A TAX CREDIT FOR THE FOLLOWING TAXABLE YEAR.

1 (G) **Form of application.** AN APPLICATION FOR, OR FOR THE RENEWAL OF, THE 9-1-1  
2 SPECIALIST TAX CREDIT SHALL BE MADE ON A FORM PROVIDED BY THE CONTROLLER'S  
3 OFFICE.  
4

5 (H) **Termination of credit.**

6  
7 (1) THE TAX CREDIT CREATED BY THIS SECTION SHALL TERMINATE ON THE  
8 SOONER OF THE 9-1-1 SPECIALIST:  
9

10 (I) RECEIVING THE TAX CREDIT FOR FIVE TAXABLE YEARS;

11  
12 (II) NO LONGER BEING EMPLOYED AS A 9-1-1 SPECIALIST WITH THE COUNTY  
13 FOR A REASON OTHER THAN A SERVICE RELATED DISABILITY; OR  
14

15 (III) NO LONGER RESIDING IN OR OWNING THE DWELLING FOR WHICH THE TAX  
16 CREDIT WAS GRANTED.  
17

18 (2) UPON TERMINATION OF THE TAX CREDIT AS A RESULT OF A 9-1-1 SPECIALIST  
19 BEING TERMINATED FOR A CAUSE LISTED IN § 808(B) THROUGH (E) OF THE CHARTER, THE  
20 HOMEOWNER SHALL BE LIABLE FOR:  
21

22 (I) ALL PROPERTY TAXES THAT THE HOMEOWNER WOULD HAVE BEEN LIABLE  
23 FOR FOR THE TAXABLE YEAR OF THE TERMINATION AS IF THE TAX CREDIT HAD NOT BEEN  
24 GRANTED UNDER THIS SECTION; AND  
25

26 (II) ALL INTEREST AND PENALTIES ON THOSE TAXES COMPUTED IN THE  
27 MANNER PROVIDED UNDER § 4-1-103.  
28

29 (3) UPON TERMINATION OF THE TAX CREDIT FOR ANY REASON OTHER THAN THE  
30 9-1-1 SPECIALIST BEING TERMINATED FROM EMPLOYMENT FOR A CAUSE LISTED IN § 808(B)  
31 THROUGH (E) OF THE CHARTER, THE TAX CREDIT WILL BE APPLIED ONLY TO THE PORTION  
32 OF THE TAXABLE YEAR FOR WHICH THE 9-1-1 SPECIALIST WAS ELIGIBLE FOR THE TAX  
33 CREDIT, AND THE HOMEOWNER SHALL BE LIABLE FOR ALL REMAINING PROPERTY TAXES.  
34

35 SECTION 3. *And be it further enacted,* That, for the taxable year beginning on July 1,  
36 2020, the application deadline in § 4-2-301(f), as enacted by Section 2 of this Ordinance,  
37 shall be extended to June 1, 2020, and any application filed on or before June 1, 2020, shall  
38 be considered timely filed for the taxable year beginning July 1, 2020.  
39

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

AMENDMENTS ADOPTED: May 26, 2020

READ AND PASSED this 15<sup>th</sup> day of June, 2020

By Order:



JoAnne Gray  
Administrative Officer

PRESENTED to the County Executive for his approval this 16<sup>th</sup> day of June, 2020



JoAnne Gray  
Administrative Officer

APPROVED AND ENACTED this 17<sup>th</sup> day of June, 2020



Stuart 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