

# ENROLLED

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND  
LEGISLATIVE SESSION, 2022  
BILL No. 2022-07

Introduced: May 3, 2022

BY: The Council President

AN ACT TO AMEND CHAPTER 90 OF THE WICOMICO COUNTY CODE, TITLED 'TAX EXEMPTIONS' TO ADD A NEW SECTION 90-6 TO BE TITLED "PROPERTY TAX CREDIT FOR DISABLED LAW ENFORCEMENT OFFICERS, CORRECTIONAL OFFICERS, RESCUE WORKERS AND THE SURVIVING SPOUSE OF A FALLEN LAW ENFORCEMENT OFFICER, CORRECTIONAL OFFICER OR RESCUE WORKER'.

WHEREAS, law enforcement officers, correctional officers and rescue workers every day are put into dangerous situations; and

WHEREAS, pursuant to Section 9-210 of the Tax-Property Article of the Annotated Code of Maryland, local governments are authorized to grant a property tax credit for a dwelling owned by a disabled law enforcement officer, correctional officer, rescue worker or the surviving spouse of a fallen law enforcement officer, correctional officer or rescue worker; and

WHEREAS, the Council desires to provide a property tax credit to disabled law enforcement officers, correctional officers and rescue workers who were permanently disabled in the line of duty for a law enforcement, correctional or rescue agency in Wicomico County, Maryland, and for the surviving spouse of such a fallen law enforcement officer, correctional officer or rescue worker.

SECTION 1: BE IT ENACTED AND ORDAINED BY THE COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND, IN LEGISLATIVE SESSION, that Chapter 90, titled "Tax Exemptions" be amended to add a new section titled, "Property Tax Credit for Disabled Law Enforcement Officers, Correctional Officers and Rescue Workers and the Surviving Spouse of a Fallen Law Enforcement Officer, Correctional Officer or Rescue Worker," as follows:

CHAPTER 90  
Tax Exemptions

\* \* \*

§90-6. PROPERTY TAX CREDIT FOR DISABLED LAW ENFORCEMENT OFFICERS, CORRECTIONAL OFFICERS OR RESCUE WORKERS AND THE SURVIVING SPOUSE OF A FALLEN LAW ENFORCEMENT OFFICER, CORRECTIONAL OFFICER OR RESCUE WORKER.

A. Definitions.

(1) In this section the following words have the meanings indicated.

(2) (i) "Dwelling" means a real property that is:

1. The legal residence owned by a disabled law enforcement officer, correctional officer, rescue worker or surviving spouse of a fallen law enforcement officer, correctional officer or rescue worker; and
2. Occupied by not more than 2 families.

(ii) "Dwelling" includes the lot or curtilage and structures necessary to use the real property as a residence.

(3) (i) Law enforcement officer shall mean an individual who is authorized to enforce the general laws of the State of Maryland and is employed in that role by a law enforcement agency located in Wicomico County as defined in Section 3-201(d) of the Public Safety Article of the Maryland Annotated Code.

(ii) Rescue worker shall mean a person employed by a fire, rescue or emergency service entity located in Wicomico County and as defined in Section 7-101(b) of the Public Safety Article of the Maryland Annotated Code, and shall include members of a volunteer fire, rescue or emergency medical service company located in Wicomico County, while performing activities as set forth below:

1. While actively participating in fighting a fire;
2. While going to or from a fire;
3. While performing other duties necessary to the operation or maintenance of the fire company;
4. While actively participating in the emergency medical services unit, or rescue work of a volunteer advanced life support unit or a volunteer fire, ambulance, or rescue company located in Wicomico County; or
5. While providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.

(iii) Correctional officer shall mean a person employed by the County of Wicomico's correctional facilities or by the State of Maryland in its correctional facilities within Wicomico County.

(4) (i) "Disabled law enforcement officer, correctional officer or rescue worker" (hereinafter "disabled worker"), means an individual who has been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination and who is:

1. A law enforcement officer or correctional officer whose disability arises out of and in the course of employment for an entity located in Wicomico County, Maryland; or
2. An employee of a fire, rescue, or emergency medical services entity whose disability arises out of and in the course of employment for an entity located in Wicomico County, Maryland; or

3. A member of a volunteer fire company or volunteer rescue squad located in Wicomico County, Maryland, whose disability arose out of and in the course of:
  - aa. While actively participating in fighting a fire;
  - bb. While going to or from a fire;
  - cc. While performing other duties necessary to the operation or maintenance of the fire company;
  - dd. While actively participating in the emergency medical services unit, or rescue work of a volunteer advanced life support unit or a volunteer fire, ambulance, or rescue company located in Wicomico County, Maryland; or
  - ee. While providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.
4. A disability arising out of and in the course of employment or volunteer services set out above in the course of responding outside of Wicomico County pursuant to a Mutual Aid Agreement for an entity located in Wicomico County, Maryland, does not require the disability to have occurred in Wicomico County, Maryland.

(ii) "Disabled worker" does not include a law enforcement officer, correctional officer or rescue worker whose disability was the result of the individual's own willful misconduct or abuse of alcohol or drugs.

(5) "Fallen law enforcement officer, correctional officer or rescue worker" means an individual who dies and who is:

1. A law enforcement officer or correctional officer whose death arises out of and in the course of employment for an entity located in Wicomico County, Maryland; or
2. An employee of a fire, rescue, or emergency medical services entity whose death arises out of and in the course of employment for an entity located in Wicomico County, Maryland; or
3. A member of a volunteer fire company or volunteer rescue squad located in Wicomico County, Maryland whose death arose out of and in the course of:
  - i. While actively participating in fighting a fire;
  - ii. While going to or from a fire;
  - iii. While performing other duties necessary to the operation or maintenance of the fire company;
  - iv. While actively participating in the emergency medical services unit, or rescue work of a volunteer advanced life support unit or a volunteer fire, ambulance, or rescue company located in Wicomico County; or
  - v. While providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.
4. A death arising out of and in the course of employment or volunteer services set out above in the course of responding outside of Wicomico

County pursuant to a Mutual Aid Agreement for an entity located in Wicomico County, Maryland, does not require the death to have occurred in Wicomico County, Maryland.

(6) “Fallen law enforcement officer, correctional officer or rescue worker” does not include an individual whose death was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.

(7) “Surviving Spouse” means a surviving spouse of a fallen law enforcement officer, correctional officer or rescue worker until such time as such spouse remarries.

- B. Authority. In accordance with the provisions of § 9-210 of the Tax-Property Article of the Annotated Code of Maryland, the Director of Finance shall grant a property tax credit to a disabled worker or surviving spouse who meets the requirements of this section.
- C. Scope. The tax credit shall be granted under this section against the Wicomico County real property tax imposed on a dwelling that is the legal residence of and owned by a disabled worker or a surviving spouse.
- (1) If the dwelling was owned by the disabled worker at the time the disabled worker was adjudged to be permanently and totally disabled or by the fallen law enforcement officer, correctional officer or rescue worker at the time of the officer's or worker's death; or
- (2) If the disabled worker was domiciled in Wicomico County, Maryland as of the date the disabled worker was adjudged to be permanently and totally disabled and the dwelling was acquired by the disabled worker within 2 years of the date the disabled worker was adjudged to be permanently and totally disabled; or
- (3) If the fallen law enforcement officer, correctional officer or rescue worker or the surviving spouse was domiciled in Wicomico County, Maryland as of the date of the officer's or worker's death and the dwelling was acquired by the surviving spouse within 2 years of the death of the fallen law enforcement officer, correctional officer or rescue worker; or
- (4) If the dwelling was acquired after the disabled worker or surviving spouse qualified for a credit for a former dwelling under item (1), item (2) or item (3) of this subsection, to the extent of the previous credit.
- D. Amount. The property tax credit shall equal One Hundred Percent (100%) of the Wicomico County real property tax for the dwelling, up to a total annual credit of not more than One Thousand Five Hundred Dollars (\$1,500.00).
- E. Duration. The property tax credit may continue from year to year without further application by the disabled worker or the surviving spouse until the property is sold, transferred, conveyed or ceases to be the residence of the disabled worker or surviving spouse or such spouse remarries.

F. May not be combined.

- (1) The property tax credit granted under this section may not be combined with any other tax credit or payment in lieu of taxes applicable to the dwelling.
- (2) The dwelling is not eligible for any other Wicomico County real property tax credit.

G. Application.

- (1) A disabled worker is eligible for the tax credit in the first taxable year after the finding of disability of the disabled workers.
- (2) A surviving spouse is eligible for the tax credit in the first taxable year after the death of the fallen law enforcement officer, correctional officer or rescue worker.
- (3) A disabled worker or surviving spouse may apply for a tax credit on or before September 30 in the taxable year for which the credit is requested to begin.

H. Administration.

- (1) The Director of Finance shall develop an application form and establish procedures to administer the tax credit.
- (2) Notwithstanding subsection (E) of this section, the Director of Finance may require a disabled worker or surviving spouse who receives a tax credit to provide evidence of continued eligibility.
- (3) The Director of Finance may adopt regulations to carry out the provisions of this section.

SECTION II: BE IT ENACTED that this Legislative Bill shall be known 2022-07 of Wicomico County, Maryland, and shall take effect sixty (60) days after its final passage, unless a proper Petition for Referendum thereof shall be filed prior to said date; in which event, the Bill shall not take effect until the expiration of thirty (30) days following the approval of this Bill by a majority of the qualified voters of Wicomico County voting in any such referendum.

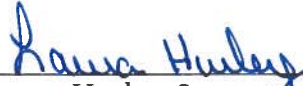
Certified correct as passed and adopted by the County Council of Wicomico County, Maryland  
this 7<sup>th</sup> day of June, 2022.

WICOMICO COUNTY, MARYLAND

  
BY: John T. Cannon, President

  
BY: Laura Hurley, Secretary

I HEREBY CERTIFY that copies of the above Bill are available to the public, the press and  
other news media at the time of its introduction.

  
Laura Hurley, Secretary



COUNTY COUNCIL  
OF  
WICOMICO COUNTY, MARYLAND

2022 Legislative Session

Legislative Day No. 09

**LEGISLATIVE BILL NO. 2022-07**

**INTRODUCED BY:** President of the Council

**Bill No. 2022-05:** AN Act to Amend Chapter 90 of the Wicomico County Code, Titled "Tax Exemptions" to add a new Section 90-6 to be titled "Property Tax Credit for Disabled Law Enforcement Officers, Correctional Officers, Rescue Workers and the Surviving Spouse of a Fallen Law Enforcement Officer, Correctional Officer or Rescue Worker."

Introduced and read first time on May 3, 2022. Ordered posted and public hearing scheduled for June 7, 2022 at 6:00 p.m.



Laura Hurley, Council Administrator

**PUBLIC HEARING:** Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, the Bill was read for a second time at a public hearing held on June 7, 2022.



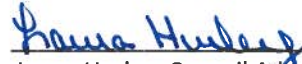
Laura Hurley, Council Administrator

**CERTIFICATION:** The undersigned hereby certifies that this Bill was Approved and Adopted by the County Council of Wicomico County, Maryland, on the 7<sup>th</sup> day of June, 2022.



Laura Hurley, Council Administrator

Presented to the Acting County Executive for approval this 8<sup>th</sup> day of June, 2022 at 10:00 a.m. (5 days §411)



Laura Hurley, Council Administrator

**BY THE ACTING COUNTY EXECUTIVE:**

  
Acting County Executive

APPROVED

Date: 6/9/2022  
(21 days §411)

VETOED

Date: \_\_\_\_\_

**BY THE COUNCIL:**

Option One: This Bill, having been approved by the Acting County Executive and returned to the Council, becomes law on June 8, 2022 and effective on: August 8, 2022.  
(60 days §311)

Option Two: This Bill, having received neither the approval nor the disapproval of the Acting County Executive with 21 days of its presentation, stands enacted on \_\_\_\_\_ and becomes effective on \_\_\_\_\_.  
(60 days §311)

Option Three: This Bill, being exempt from the Executive Veto stands enacted on \_\_\_\_\_ and becomes effective on \_\_\_\_\_. (Charter Section 305)

**ENROLLMENT:** Legislative Bill No. 2022-07 is herewith submitted to the County Council of Wicomico County for enrollment as being the text as finally passed.

  
Laura Hurley, Council Administrator