

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 21

Bill No. 91-23

Introduced by the Entire Council

By the County Council, December 4, 2023

Introduced and first read on December 4, 2023
Public Hearing set for and held on January 2, 2024
Public Hearing on AMENDED bill set for and held on January 16, 2024
Bill Expires March 8, 2024

By Order: Laura Corby, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –
2 Tax Credits – Public Safety Officer Property Tax Credit

3
4 FOR the purpose of amending the definition of “Public Safety Officer”; expanding
5 eligibility for the tax credit to retired Public Safety Officers; increasing the maximum
6 amount of the credit; making technical corrections; and generally relating to finance,
7 taxation, and budget.

8
9 BY repealing and reenacting, with amendments: § 4-2-313(a)(2), (c), (d), (g), and (h)
10 Anne Arundel County Code (2005, as amended)

11
12 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
13 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

14
15 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

16
17 **TITLE 2. REAL PROPERTY TAXES**

18
19 **4-2-313. Public Safety Officer property tax credit.**

20
21 (a) **Definitions.** In this section, the following words have the meanings indicated.

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 matter added to bill by amendment.
~~Strikeover~~ indicates matter removed from bill by amendment.

1 (2) “Public Safety Officer” [[has the meaning described in § 9-260 of the Tax-
2 Property Article of the State Code.]] MEANS:

3
4 (I) A FIREFIGHTER, AN EMERGENCY MEDICAL TECHNICIAN, A DETENTION
5 OFFICER, A POLICE OFFICER, OR A DEPUTY SHERIFF; ~~OR~~

6
7 ~~(II) AN ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTER OR VOLUNTEER~~
8 ~~EMERGENCY MEDICAL TECHNICIAN.~~

9
10 (II) A VOLUNTEER WHO SERVES AS A MEMBER OF A COUNTY VOLUNTEER FIRE
11 COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL COUNTY,
12 INC.; OR

13
14 (III) A PERSON WHO IS ENTITLED TO RECEIVE BENEFITS UNDER § 12-1-304 OF
15 THIS CODE AS A RESULT OF VOLUNTEER SERVICE WITH AN ACTIVE COUNTY VOLUNTEER
16 FIRE COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL
17 COUNTY, INC.

18
19 (c) **Eligibility.** A Public Safety Officer is eligible for a County property tax credit under
20 this section if:

21
22 (1) (I) the Public Safety Officer has completed at least one year of full time
23 employment with Anne Arundel County as a Public Safety Officer and is employed full
24 time by OR RETIRED FROM Anne Arundel County as a Public Safety Officer; **[[or]]**

25
26 (II) the Public Safety Officer is an Anne Arundel County **[[volunteer member]]**
27 ~~VOLUNTEER FIREFIGHTER OR VOLUNTEER EMERGENCY MEDICAL TECHNICIAN~~
28 VOLUNTEER WHO SERVES AS A MEMBER OF A COUNTY VOLUNTEER FIRE COMPANY OR
29 THE ANNE ARUNDEL ALARMERS ASSOCIATION OF ANNE ARUNDEL COUNTY, INC. **[[who]]**
30 AND HAS earned at least 50 service points under § 12-1-305 of this Code for the preceding
31 calendar year; OR

32
33 (III) THE PUBLIC SAFETY OFFICER IS A PERSON ENTITLED TO RECEIVE BENEFITS
34 UNDER § 12-1-304 OF THIS CODE AS A RESULT OF VOLUNTEER SERVICE WITH AN ACTIVE
35 COUNTY VOLUNTEER FIRE COMPANY OR THE ANNE ARUNDEL ALARMERS ASSOCIATION
36 OF ANNE ARUNDEL COUNTY, INC.

37
38 (2) the Public Safety Officer is eligible for the credit authorized by § 9-105 of the
39 Tax-Property Article of the State Code for the dwelling for which the credit is sought; and

40
41 (3) the credit is not combined with other optional property tax credits as permitted
42 under Title 9 of the Tax-Property Article of the State Code or this title.

43
44 (d) **Calculation.** The tax credit provided in this section shall be calculated and credited
45 based on the total County tax due on a dwelling based on the real property assessment made
46 by the County Supervisor of Assessments, not to exceed the lesser of **[[\\$2,500 or]]**:

47
48 (1) the total County tax due on the dwelling; OR

49
50 (2) (I) FOR THE TAXABLE YEAR BEGINNING ON JULY 1, 2024, \$3,000; AND

51
52 (II) FOR A TAXABLE YEAR BEGINNING ON OR AFTER JULY 1, 2025, \$3,500.

1 **(g) Form of application.** An application for, or for the renewal of, the Public Safety
2 Officer tax credit shall be made on a form provided by the Controller's office AND SHALL
3 INCLUDE VERIFICATION THAT THE APPLICANT IS A RETIRED PUBLIC SAFETY OFFICER OR
4 EMPLOYED AS A PUBLIC SAFETY OFFICER.

5
6 **(h) Termination of credit.**

7
8 (1) The tax credit created by this section shall terminate on the sooner of the Public
9 Safety Officer:

10 (i) receiving the tax credit for ten taxable years;

11
12 (ii) no longer being employed as a Public Safety Officer with the County for a
13 reason other than RETIREMENT, a service related disability, or no longer meeting the
14 eligibility requirement in subsection (c)(1) for volunteer ~~[[firefighters]]~~ MEMBERS; or

15
16 (iii) no longer residing in or owning the dwelling for which the tax credit was
17 granted.

18
19 (2) Upon termination of the tax credit as a result of a Public Safety Officer being
20 terminated for a cause listed in § 808(b) through (e) of the Charter, the homeowner shall
21 be liable for:

22 (i) all property taxes that the homeowner would have been liable ~~[[for]]~~ for the
23 taxable year of the termination as if the tax credit had not been granted under this section;
24 and

25
26 (ii) all interest and penalties on those taxes computed in the manner provided
27 under § 4-1-103.


28
29 (3) Upon termination of the tax credit for any reason other than the Public Safety
30 Officer being terminated from employment for a cause listed in § 808(b) through (e) of the
31 Charter, the tax credit will be applied only to the portion of the taxable year for which the
32 Public Safety Officer was eligible for the tax credit, and the homeowner shall be liable for
33 all remaining property taxes.
34

35
36 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect 45 days
37 from the date it becomes law.

AMENDMENTS ADOPTED: January 2, 2024

READ AND PASSED this 16th day of January, 2024

By Order:


Laura Corby
Administrative Officer

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PRESENTED to the County Executive for his approval this 18th day of January, 2024



Laura Corby
Administrative Officer

APPROVED AND ENACTED this 22nd day of January, 2024



Steuart Pittman
County Executive

EFFECTIVE DATE: March 7, 2024

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 91-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.

A handwritten signature in black ink, appearing to read "Laura Corby". The signature is fluid and cursive, with the first name "Laura" and last name "Corby" clearly distinguishable.

Laura Corby
Administrative Officer