

# ENROLLED

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

LEGISLATIVE SESSION, 2024

BILL No. 2024-01

Introduced: February 20, 2024

BY: The Council President

AN ACT TO AMEND CHAPTER 90 OF THE WICOMICO COUNTY CODE, TITLED "TAX EXEMPTIONS" SECTION 90-9 TO ALLOW A PROPERTY TAX CREDIT TO BE GRANTED TO AN AUXILIARY OF A BONA FIDE VOLUNTEER FIRE COMPANY AND TO PROVIDE THAT ONLY ONE TAX CREDIT IS ALLOWED PER DWELLING.

WHEREAS, the County Council on December 5, 2023 adopted Legislative Bill No. 2023-17 providing for a property tax credit for volunteer fire department members; and

WHEREAS, it has been determined that an auxiliary of a bona fide volunteer fire company should also be given the property tax credit; and

WHEREAS, the County Council desires to provide that only one tax credit is allowed per dwelling.

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 as follows:

## CHAPTER 90 Tax Exemptions

\* \* \*

§90-9. Property Tax Credit for Volunteer Fire Department Members.

A. Definitions. In this section the following terms have the meaning indicated:

### Active Service Status

A minimum of 50 points per year earned under the rules established by the Wicomico County Volunteer Firefighters Association and earned in at least two different categories.

\* \* \*

### Volunteer Fire Department Member

A person who has been voted-in and continues to be an active member of a volunteer fire company OR AN AUXILIARY OF A BONA FIDE VOLUNTEER FIRE COMPANY located in Wicomico County, including an Emergency Medical Technician (EMT), and is not compensated for service as a firefighter or EMT.

\* \* \*

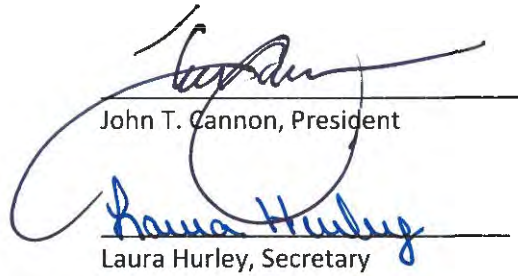
- B. Creation. In accordance with Section 9-260 of the Tax Property Article of the Annotated Code of Maryland, there shall be a Wicomico County property tax credit against the tax imposed on a dwelling that qualifies under this section. The total tax credits that the County shall grant under this Section in any tax year shall not exceed \$750,000.00. Each tax year the Department of Finance shall process the applications submitted on behalf of the respective volunteer firefighters, EMT OR AUXILIARY by the independent volunteer fire companies for the tax credits. If the maximum amount allocated for tax credits hereunder is less than the total amount of tax credits eligible, the Department of Finance shall prorate the amount of the tax credit for each eligible person. By way of example, if the County allocates \$1,000,000.00 for total tax credits under this section in a given tax year, but the Department of Finance determines that it has received \$1,200,000.00 in eligible applications, the Department shall divide the \$1,000,000.00 allocated by the \$1,200,000.00 eligible and the Department of Finance shall permit each eligible person 83.33 percent of the tax credit authorized herein.
- C. Eligibility. A Wicomico County volunteer fire department member is eligible for a tax credit under this Section if the volunteer fire department member:
- 1) Is a member of one of the independent volunteer fire companies described Chapter 39 of the Wicomico County Code.
  - 2) Has maintained active service status as determined by the Wicomico County Volunteer Firefighters Association for at least three (3) consecutive calendar years from January 1, 2021.
  - 3) Amount of Credit.
    - i. Subject to the conditions in this Section, the tax credit may be granted in an amount not to exceed the lesser of ~~\$2,500~~ THE TAX CREDIT AMOUNT per dwelling or the amount of the tax imposed on the dwelling;
    - ii. The eligible volunteer fire department member shall receive:
      - a. In Tax Years beginning July 1, 2024 and July 1, 2025, the tax credit in an amount not to exceed \$1,500.
      - b. In tax year beginning July 1, 2026 and July 1, 2027, the tax credit in an amount not to exceed \$2,000.
      - c. In tax year beginning July 1, 2028 and beyond, the tax credit in an amount not to exceed \$2,500.
    - iii. THERE SHALL BE ONLY ONE TAX CREDIT PER DWELLING EVEN IF TWO OR MORE VOLUNTEER FIRE DEPARTMENT MEMBERS OWN THE DWELLING.


\* \* \*

SECTION II: BE IT ENACTED that this Legislative Bill shall be known as 2024-01 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 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 19th day of March, 2024.

WICOMICO COUNTY, MARYLAND

  
John T. Cannon, President

  
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

Explanation:

~~Strike Out~~ indicates matters deleted from existing law,

CAPITALS INDICATE MATTERS ADDED TO EXISTING LAW.

~~CAPITAL STRIKE OUT~~ indicates matter stricken from Bill by Amendment.

Underlining indicates Amendments to Bill.

COUNTY COUNCIL  
OF  
WICOMICO COUNTY, MARYLAND

2024 Legislative Session

Legislative Day No. 04

**LEGISLATIVE BILL NO. 2024-01**

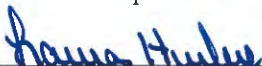
**INTRODUCED BY:** The Council President

Legislative Bill No. 2024-01: An Act to Amend Chapter 90 of the Wicomico County Code, Titled "Tax Exemptions" Section 90-9 to Allow a Property Tax Credit to be Granted to an Auxiliary of a Bona Fide Volunteer Fire Company and to Provide that only One Tax Credit is Allowed Per Dwelling.

Introduced and read first time on February 20, 2024. Ordered posted and public hearing scheduled for March 19, 2024 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 March 19, 2024.

  
\_\_\_\_\_  
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 19<sup>th</sup> day of March, 2024.

  
\_\_\_\_\_  
Laura Hurley, Council Administrator

Presented to the County Executive for approval this 20<sup>th</sup> day of March at 10:30 a.m. p.m. (5 days §411)

  
\_\_\_\_\_  
Laura Hurley, Council Administrator

**BY THE COUNTY EXECUTIVE:**

  
\_\_\_\_\_  
County Executive

APPROVED  
Date: 3/20/24  
(21 days §411)

VETOED

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

**BY THE COUNCIL:**

Option One: This Bill, having been approved by the County Executive and returned to the Council, becomes law on March 20, 2024 and effective on: May 18, 2024.  
(60 days §311)

Option Two: This Bill, having received neither the approval nor the disapproval of the 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. 2024-01 is herewith submitted to the County Council of Wicomico County for enrollment as being the text as finally passed.

  
\_\_\_\_\_  
Laura Hurley, Council Administrator