COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND

LEGISLATIVE BILL #2025-014

INTRODUCED BY:	COMMISSIONERS BREEDING, PORTER, AND BARTZ
INTRODUCED ON:	NOVEMBER 18, 2025
ATTEST:	J. TRAVIS BREEDING, PRESIDENT
PUBLIC HEARING:	NOVEMBER 25, 2025, BEGINNING AT 9:15 A.M. COURTHOUSE, 109 MARKET STREET, ROOM 106 DENTON, MARYLAND
THIRD READING:	DECEMBER 9, 2025
ENACTED:	DECEMBER 9, 2025
EFFECTIVE:	JANUARY 24, 2026

Enactment of New Article XIV of Chapter 166 Taxation - Creation of a Tax Credit against the Caroline County Property Tax for Dwellings Owned and Occupied by Active Volunteer Firefighters

AN ACT FOR THE PURPOSE of establishing a tax credit against the Caroline County property tax for dwellings owned and occupied by active volunteer firefighters in Caroline County, establishing eligibility requirements for such tax credits; and generally dealing with the amount, terms and conditions of the tax credit.

BY ENACTMENT of a new Article XIV of Chapter 166 - Taxation - of the Code of Public Local Laws of Caroline County.

WHEREAS, the County Commissioners of Caroline County, Maryland (the "County Commissioners") are authorized under Article XI-F of the Maryland Constitution and Md. Code Ann., *Local Government Art.* § 9-308 to adopt public local laws in general; and

WHEREAS, the County Commissioners have received several presentations regarding the challenges confronting volunteer fire companies within the County, which included a recommendation that a property tax credit be approved to encourage current members to continue volunteer service and create an incentive to attract new volunteers; and

WHEREAS, the County Commissioners recognize the essential contributions of volunteer firefighters in protecting the health, safety, and welfare of the residents of Caroline County; and

WHEREAS, Caroline County volunteer fire companies play a critical role in emergency response, and increasing call response rates among volunteers is a public safety priority; and

WHEREAS, pursuant to § 107-1 of Chapter 107 ("Fire Companies") of the Caroline County Code, the County may grant funds annually from general County funds to the active volunteer fire companies of Caroline County; and

WHEREAS, Caroline County currently administers a Length of Service Award Program (LOSAP) codified in Article II of Chapter 107 of the Caroline County Code, which provides benefits for eligible volunteer firefighters; and

WHEREAS, in accordance with the Fair Labor Standards Act (FLSA), 29 U.S.C. § 203(e)(4)(A), and 29 C.F.R. § 553.106, stipends or other financial incentives provided to volunteer firefighters allow for the payment of nominal fees that offset the out-of-pocket costs incurred in their volunteer service; and

WHEREAS, the County acknowledges that volunteers who respond to a greater number of emergency calls incur greater incidental costs, including fuel expenses, wear and tear on vehicles, uniform maintenance, and food consumed while performing their duties; and

WHEREAS, this ordinance is intended to reimburse active volunteers for some of these unavoidable costs, thereby reducing the financial burden of their service and promoting continued participation in emergency response efforts; and

WHEREAS, pursuant to *Tax-Property Art.* § 9-260, the County Commissioners may grant, by law, a property tax credit against the County property tax imposed on a dwelling located in Caroline County that is owned by a public safety officer if the public safety officer is otherwise eligible for the credit authorized under *Tax-Property Art.* § 9-105; and

WHEREAS, *Tax-Property Art.* § 9-260 further provides that the County Commissioners shall define, by law, "public safety officer" for purposes of eligibility for the credit under that section, and may establish, by law, the amount and duration of the credit, additional eligibility requirements for public safety officers to qualify for the credit, procedures for the application and uniform processing of requests for the credit, and any other provisions necessary to provide the credit; and

WHEREAS, the County Commissioners have determined that such a tax credit program would serve as a new incentive for people to join and maintain active membership in the volunteer fire companies; and

WHEREAS, upon due consideration of the comments of the public and County staff, and in furtherance of the public health, safety and welfare, the County Commissioners find that it is in the best interest of the public health, safety and welfare of the citizens of Caroline County to adopt a property tax credit as set forth herein; and

WHEREAS, this Bill may also be known by its short title "New Article XIV of Chapter 166: Property Tax Credit for Public Safety Officers who are Active Volunteer Firefighters."

NOW, THEREFORE, in an exercise of the County's police power as a Code Home Rule County, be it enacted by the County Commissioners of Caroline County, Maryland that:

SECTION 1. A NEW ARTICLE XIV OF CHAPTER 166 - TAXATION is hereby enacted, to read:

ARTICLE XIV

PROPERTY TAX CREDIT FOR DWELLINGS OWNED AND OCCUPIED BY PUBLIC SAFETY OFFICERS WHO ARE ACTIVE VOLUNTEER FIREFIGHTERS

A. *Definitions.* In this Article, the following terms have the meanings indicated:

Public Safety Officer who is an Active Volunteer Firefighter – A Caroline County volunteer firefighter who meets the eligibility criteria set forth in § C of this Article.

Dwelling – A house that is used as the principal residence of the homeowner and actually occupied or expected to be actually occupied by the homeowner for more than 6 months of a 12-month period beginning with the date of finality for the taxable year for which the property tax credit under this Article is sought.

B. *Creation.* In accordance with *Tax-Property Art.* § 9-260, there is a Caroline County property tax credit against the tax on real property that qualifies under this Article. No more than 1 tax credit may be granted on any dwelling under this Article.

C. *Eligibility.* A Caroline County Active Volunteer Firefighter is eligible for a tax credit under this Article if the Firefighter:

(1) Is a member of one of the 8 independent volunteer fire companies listed in § 107-4 (B) of the Caroline County Code; and

(2) Has maintained active service status as determined by Caroline County Fire and EMS Association for at least (3) consecutive calendar years accounting from January 1, 2022.

D. *Amount of Credit*. Subject to the conditions in this Article, for the tax year 2026-2027, the tax credit is granted in the amount of $250 per dwelling. Subsequently, the amount of the tax credit shall increase by $50 each year until the credit reaches $500. The tax credit shall not exceed the amount of tax on the property.

E. *Termination of credit*. The tax credit created by this Article shall terminate and the Firefighter will not be eligible if any of the following occurs:

(1) The Firefighter has failed to maintain active service status in the preceding calendar year, in which event the Firefighter shall be ineligible to receive the tax credit until such time as the Firefighter re-qualifies under § C of this Article;

(2) The Firefighter no longer resides in or owns the dwelling for which the credit was granted; or

(3) The volunteer fire company of the Firefighter is delinquent in the required reporting to the State or County.

F. *Application and Annual Verification*. Each volunteer fire company shall certify, under oath, the active status of Firefighters seeking a tax credit under this Article and submit documentation to the Caroline County Fire and EMS Association no later than February 15 of the following year for verification and processing. A Firefighter seeking a tax credit under this Article must submit to the Fire and EMS Association:

(1) An application in the form required by the Fire and EMS Association ; and

(2) During each subsequent year, the verification required by the Fire and EMS Association to confirm that the individual and property remain qualified for the tax credit.

G. *List to be submitted annually*. The Fire and EMS Association shall annually submit to the Caroline County Department of Finance and Department of Emergency Services, for internal verification, a list of the individuals and properties eligible to receive tax credit under this Article for the following tax year by May 1 of the preceding tax year to allow the Department of Finance to provide such tax credit on the tax bills rendered to the eligible individuals.

H. *Record Retention and Inspection*. Each volunteer fire company shall retain all required documentation collected and/or submitted pursuant to this ordinance for not less than five years. For continued participation in the program, these documents shall be made available for copying and inspection to the County Commissioners and/or the Department of Finance upon request.

SECTION 2. The Recitals to this Bill are incorporated herein and deemed a substantive part of this Bill.

SECTION 3. This ordinance is necessary to protect the public health, safety, and welfare of the residents of Caroline County, and covers matters of local concern.

SECTION 4. The provisions of this Bill are declared to be severable. If any section, subsection, sentence, clause, phrase, or portion of this Bill is for any reason held invalid or unconstitutional by any court of competent jurisdiction, the same shall be deemed separate, distinct, and independent from, and such holding shall not affect the validity of, the remaining portions of this Bill, it being the intent of the County that this Bill shall stand, notwithstanding the invalidity of any section, subsection, sentence, clause, phrase, or portion hereof.

SECTION 5. The Publishers of the Code of Public Local Laws of Caroline County, Maryland (the "Code"), the Caroline County Office of Law, or the Caroline County Department of Planning and Codes, in consultation with and subject to the approval of the County Administrator, shall be authorized to make non-substantive corrections to codification, style, capitalization, punctuation, grammar, spelling, organization, and any internal or external reference or citations to the Code that is incorrect or obsolete, with no further action required by the County Commissioners. All such corrections shall be adequately referenced and described in the editor's note following the section affected.

SECTION 6. The title and summary of this Bill shall be published in at least one newspaper of general circulation in Caroline County three times, at weekly intervals, and within the 4-week period after passage of the Bill, in accordance with §9-311(i) of the Local Government Article of the Annotated Code of Maryland. The title of this Bill, or a condensed version thereof, shall be deemed to be, and is, a fair summary of this Bill for publication and all other purposes. The title is not a substantive part of this Bill for publication and all other purposes. If the Bill is amended, the title may be administratively revised to conform to the content of the Bill as finally enacted.

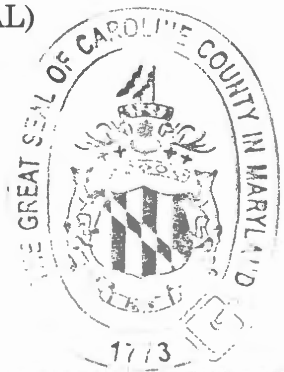
ENACTED THIS 9TH DAY OF DECEMBER, 2025.

[Signature page follows]

ATTEST:

Jennifer F. Reibly
Public Information Officer

(SEAL)



COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND

J. Travis Breeding, President

Larry C. Porter, Vice-President

N. Franklin Bartz III, Member

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Stewart Barroll
County Attorney