

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION 2025-08**

BILL NO. 2025-05

Title of Bill: Taxation – Tax Credit – Sworn Officers

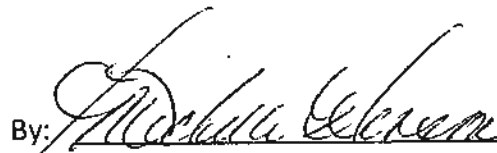
Synopsis: A Bill to amend the Cecil County Sworn Officers Tax Credit Program to expand the eligibility criteria.

Introduced by: Council President at the request of the County Executive

Introduced and order posted on: April 15, 2025

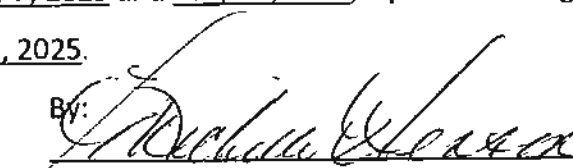
Public hearing scheduled on: May 22, 2025 at 7:00 p.m. Elk Room, County Administrative Building

Consideration scheduled on: June 3, 2025

By: 
Council Manager

PUBLIC HEARING

Notice of time and place of public hearing and title of Bill having been posted by April 15, 2025 at the County Administration Building, 200 Chesapeake Blvd., Elkton, and having been published according to the Charter on May 7, 2025 and May 14, 2025, a public hearing was held on May 22, 2025 and concluded on May 22, 2025.

By: 
Council Manager

Explanation: CAPITAL LETTERS INDICATE LANGUAGE ADDED TO EXISTING DOCUMENT
~~Strike through~~ indicates language deleted from existing document
Underlining indicates language added to document by amendment.
~~Double Strike through~~ indicates language stricken from document by amendment.

1 **WHEREAS**, Pursuant to Chapter 337. Taxation, Article X, Tax Credit for Sworn
2 Officers, Section 337-50, Tax Credit for Sworn Officers, in order to amend the criteria of tax credits
3 for certain individuals, in Cecil County, Maryland; and

4 **WHEREAS**, the Annotated Code of Maryland, Section 9-260, Tax Property Article,
5 authorizes the governing body of a county to grant, by law, a property tax credit against the
6 county property tax imposed on the dwelling of an eligible individual; and

7 **WHEREAS**, the property tax credit allowed under the Annotated Code of Maryland,
8 Section 9-260, Tax Property Article may not exceed \$2500 per dwelling; or the amount of
9 property tax imposed on the dwelling; and

10 **WHEREAS**, pursuant to the Annotated Code of Maryland, Section 9-260, Tax
11 Property Article, the County Council may provide, by law, the amount of the credit under this
12 section, the duration of the credit, additional eligibility requirements for sworn officers to qualify
13 for the credit, procedures for the application and uniform processing of requests for the credit,
14 and any other provisions necessary to carry out this section; and

15 **WHEREAS**, the County Executive has forwarded this legislation to the County
16 Council for consideration of an amendment to Part II. General Legislation, Chapter 337. Taxation,
17 to amend Article X, Section 337-50, Tax Credit for Sworn Officers, of the Code of Cecil County, to
18 provide for Cecil County Sworn Officers Tax Credit Program; to amend the criteria of the property
19 tax credit for certain sworn officers, and generally relating to property tax discounts and credits
20 concurs with the definition proposed above, and has submitted the amendment set forth herein
21 to the County Council for consideration and approval, consistent with the text set forth below.

22 **NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY,**
23 **MARYLAND, IN LEGISLATIVE SESSION**, that Part II. General Legislation, Chapter 337. Taxation is
24 hereby amended to change Article X. Tax Credit for Sworn Officers, Section 337-50. Tax Credit for
25 Sworn Officers, of the Code of Cecil County, to provide for Cecil County Sworn Officers Tax Credit
26 Program, to amend the eligibility criteria of the property tax credit for eligible individuals as
27 defined herein, as follows:

28 Part II, General Legislation
29 Chapter 337 Taxation

Article X Tax Credit for Sworn Officers

Section 337-50 Tax Credit for sworn officers granted

A. Definitions

For the purposes of this article, the following terms have the meanings indicated:

(1) Dwelling – Has the same meaning as in § 9-105 of the Tax-Property Article of the Annotated Code of Maryland.

(2) Eligible Individual -- An individual who is of any age.

(3) Sworn Officer - ~~An individual who have taken an oath to support the constitution of the united states, their state, and the laws of their agency's jurisdiction.~~ A "SWORN OFFICER" FOR THE PURPOSES OF THIS TAX CREDIT IS AN INDIVIDUAL WHO IS EITHER A "POLICE OFFICER" OR A "CORRECTIONAL OFFICER" AS DEFINED WITHIN THIS BILL.

(4) POLICE OFFICER - AN INDIVIDUAL WHO IS AUTHORIZED TO ENFORCE THE GENERAL CRIMINAL LAWS OF THE STATE WHO IS EMPLOYED AT LAW ENFORCEMENT AGENCY AS DEFINED IN PUBLIC SAFETY ARTICLE 3-201(D). A POLICE OFFICER MAY INCLUDE A SHERIFF, THE SECRETARY OF STATE POLICE, A COMMISSIONER OF POLICE, A DEPUTY OR ASSISTANT COMMISSIONER OF POLICE, A CHIEF OF POLICE, A DEPUTY OR ASSISTANT CHIEF OF POLICE, OR ANOTHER INDIVIDUAL WITH AN EQUIVALENT TITLE WHO IS APPOINTED OR EMPLOYED BY A GOVERNMENT TO EXERCISE EQUIVALENT SUPERVISORY AUTHORITY.

(5) CORRECTIONAL OFFICER - AN INDIVIDUAL AS DEFINED IN THE CORRECTIONAL SERVICES ARTICLE 8-201 (E)(1) AND IS EMPLOYED AT A CORRECTIONAL FACILITY. A CORRECTIONAL OFFICER MAY INCLUDE THE HEAD OR DEPUTY HEAD OF A CORRECTIONAL UNIT; OR A SHERIFF, WARDEN, OR SUPERINTENDENT OR AN INDIVIDUAL WITH AN EQUIVALENT TITLE WHO IS APPOINTED OR EMPLOYED BY A UNIT OF GOVERNMENT TO EXERCISE EQUIVALENT SUPERVISORY AUTHORITY.

(6) CORRECTIONAL FACILITY - FACILITY AS DEFINED IN CORRECTIONAL SERVICES ARTICLE 1-101.

B. Eligibility

Taxation – Tax Credit – Sworn Officers

(1) In accordance with the provisions of Tax-Property article, §9-260, of the Annotated Code of Maryland, an eligible individual (as defined in sections A above) may receive a credit against the county property tax imposed on their dwelling subject to the following:

(a) Sworn Officers AS OF JULY 1 OF THE TAX YEAR, ~~of Cecil County Sheriff's Office, including Correctional Officers.~~

(b) The credit allowed under this section is a maximum of \$1000 OR EQUIVALENT TO THE COUNTY PROPERTY TAX ~~of the county Property tax~~ imposed on the dwelling;

(c) The dwelling for which a property tax credit is sought has a maximum assessed value of ~~\$300,000~~ \$500,000 at the time the eligible individual first applied for the credit under this section; and

(d) An eligible individual must have a household taxable net income (adjusted gross income – prior year's federal tax return) of not more than ~~\$84,000~~ \$150,000 ~~(equal to or less than 140% of the State of Maryland homeownrs tax credit).~~

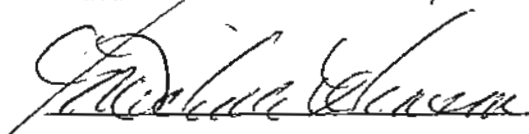
~~(2) The tax credit will take effect January 1, 2023, for fiscal tax year 2023.~~

C. To receive a credit under this section, an eligible individual shall file an Application NO LATER THAN SEPTEMBER 1, with the Department of Finance and shall provide any other documentation as required by the Department of Finance ANNUALLY.

AND IT IS FURTHER ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND, that this Bill shall take effect 60 calendar days from the date that it becomes law.

CERTIFICATION

I, HEREBY CERTIFY that the above Bill was posted for the public on the public bulletin board with the date, time and location of the public hearing meeting, copies were made available for the public, a copy was distributed to the press, and copy was made available on the Cecil County website.



BY: Council Manager

BILL NO: 2025-05

Title of Bill: Taxation – Tax Credit – Sworn Officers

A Bill to amend the Cecil County Sworn Officers Tax Credit Program to expand the eligibility criteria is hereby submitted to the County Council of Cecil County, Maryland for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Richard E. Lewis
Council Manager

Date: June 3, 2025

ENROLLED

Al M
Council President

Date: June 3, 2025

BY THE COUNCIL

Read the third time.

Passed – LSD 2025-11

BY: Richard E. Lewis
Council Manager

Failed of Passage – LSD _____

SEALED WITH THE COUNTY SEAL AND PRESENTED TO THE COUNTY EXECUTIVE for approval this

4th day of June, 2025 at 9:30 am/pm.
(10 business days from adoption per Charter 306)

BY: Richard E. Lewis
Council Manager



BY THE EXECUTIVE:

[Signature]
Cecil County Executive

APPROVED Date: 6/4/2025

VETOED Date: _____
(10 business days from presentation per Charter 306)

BY THE COUNCIL

Bill No. 2025-05 having been approved by the Executive and returned to the Council becomes law on

June 3, 2025 with an effective date of July 1, 2025
(60 calendar days after enactment unless otherwise specified per Charter 307)

BY: Richard E. Lewis
Council Manager