

Introduced 01.07.2025
Public Hearing 01.21.2025
Council Action 02.03.2025
Executive Action 02.05.2025
Effective Date 04.07.2025

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 1

Bill No. 5-2025

Introduced by: The Chairperson at the request of the County Executive

Short Title: Amendment - Property Tax Credit – Disabled Law Enforcement Officer or Rescue Worker or Surviving Spouse of Fallen Law Enforcement Officers or Rescue Workers.

AN ACT amending the amount of the property tax credit for real property owned by certain disabled law enforcement officers or rescue workers; and generally relating to the property tax credit for real property owned by certain law enforcement officers or rescue workers.

Introduced and read first time Jan 7, 2025. Ordered posted and hearing scheduled.

By order Michelle Harrod
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on Jan 21, 2025.

By order Michelle Harrod
Michelle Harrod, Administrator

This Bill was read the third time on Feb 3, 2025 and Passed ☒ Passed with amendments _____, Failed _____.

By order Michelle Harrod
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 4th day of Feb, 2025 at ___ a.m./p.m.

By order Michelle Harrod
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive Feb 5, 2025

Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 **Section 1. Be It Enacted** by the County Council of Howard County, Maryland, that the Howard
2 County Code is amended as follows:

3
4 *By amending*

5 *Title 20, Taxes, Charges, and Fees*

6 *Section 20.119A. Credit for disabled law enforcement officer or rescue worker or*
7 *surviving spouse of fallen law enforcement officers or rescue workers.*

8
9 **Title 20. Taxes, Charges, and Fees.**

10 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**

11 **Part II. Statewide Tax Credits.**

12
13 **Section 20.119A. Credit for disabled law enforcement officer or rescue worker or surviving**
14 **spouse of fallen law enforcement officers or rescue workers.**

15 (a) *Definitions.* In this section the following words have the meanings indicated:

16 (1) (i) *Disabled law enforcement officer or rescue worker* means an individual who:

- 17 1. Has been found to be permanently and totally disabled by an administrative body
18 or court of competent jurisdiction authorized to make such a determination; and
19 2. Became disabled:
20 a. As a result of or in the course of employment as a law enforcement officer or
21 Correctional Officer for any County or City in the State of Maryland or the
22 State of Maryland; or
23 b. While in active service of a career or volunteer fire, rescue, or emergency
24 medical service of any County or City in the State of Maryland or the State of
25 Maryland.

26 (ii) *Disabled law enforcement officer or rescue worker* does not include an individual
27 whose disability is the result of:

- 28 1. The individual's own willful misconduct or abuse of alcohol or drugs; or
29 2. An occupational disease that did not result from an accidental injury within the
30 meaning of those terms under the Maryland Workers Compensation Act.

31 (2) (i) *Dwelling* means real property that:

1 1. Is the legal residence of a surviving spouse or disabled law enforcement officer or
2 rescue worker; and

3 2. Is occupied by not more than two families.

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

6 (3) *Fallen law enforcement officer or rescue worker* means an individual who dies:

7 (i) As a result of or in the course of employment as a law enforcement officer or
8 correctional officer; or

9 (ii) While in the active service of a fire, rescue, or emergency medical service, unless the
10 death was a result of the individual's own willful misconduct or abuse of alcohol or
11 drugs.

12 (4) *Jurisdiction with reciprocity* means a jurisdiction in the State of Maryland that offers a
13 similar credit to a Howard County disabled law enforcement officer or rescue worker.

14 (5) *Surviving spouse* means a surviving spouse, who has not remarried, of a fallen law
15 enforcement officer or rescue worker.

16 (b) *Credit*. In accordance with section 9-210 of the Tax-Property Article of the Annotated Code of
17 Maryland, an owner of real property may receive a property tax credit under this section against the
18 County property tax imposed on a dwelling if the owner is a disabled law enforcement officer or rescue
19 worker or the surviving spouse of a fallen law enforcement officer or rescue worker and:

20 (1) The dwelling was owned by:

21 (i) The disabled law enforcement officer or rescue worker at the time the law enforcement
22 officer or rescue worker was adjudged to be permanently and totally disabled; or

23 (ii) the fallen law enforcement officer or rescue worker at the time of the fallen law
24 enforcement officer or rescue worker's death;

25 (2) (i) The disabled law enforcement officer or rescue worker, fallen law enforcement officer or
26 rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen law
27 enforcement officer or rescue worker's death or the disabled law enforcement officer or rescue
28 worker's disability; and;

29 (ii) The dwelling was acquired by the disabled law enforcement officer or rescue worker or
30 surviving spouse within two years of the date the disabled law enforcement officer or rescue
31 worker was adjudged to be permanently and totally disabled or the fallen law enforcement

1 officer or rescue worker's death; or

2 (3) The dwelling was acquired after the surviving spouse or disabled law enforcement officer or

3 rescue worker qualified for a credit for a former dwelling under item (B)(1) or (B)(2) of this

4 subsection, to the extent of the previous credit.

5 (c) *Amount of Credit.* The amount of the tax credit is equal to 100 percent of the County property

6 tax imposed on the dwelling up to ~~[[\$6,000]]~~ \$10,000.

7 (d) *Term of Credit.*

8 The tax credit continues until the surviving spouse remarries or until the disabled law enforcement

9 officer or rescue worker is no longer permanently and totally disabled as determined by an

10 administrative body or court of competent jurisdiction authorized to make such a determination.

11 Additional applications are not required.

12 (e) *Application.* A surviving spouse or disabled law enforcement officer or rescue worker:

13 (1) Is eligible for the tax credit beginning in the first taxable year after the date of the:

14 (i) Fallen law enforcement officer or rescue worker's death; or

15 (ii) Disabled law enforcement officer or rescue worker's disability; and

16 (2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit

17 is requested to begin.

18 (f) *Administration.*

19 (1) The Director of Finance shall develop an application form and establish procedures to

20 administer the tax credit established in this section.

21 (2) Notwithstanding subsection (d) of this section, the Director of Finance may require an

22 individual who receives a tax credit under this section to provide evidence of continued

23 eligibility for the credit.

24

25 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that

26 *this Act shall become effective 61 days after its enactment.*

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on Feb 5, 2025.

Michelle R. Harrod
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on _____, 2025.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on _____, 2025.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on _____, 2025.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on _____, 2025.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on _____, 2025.

Michelle R. Harrod, Administrator to the County Council



Howard County

Internal Memorandum

SUBJECT: Council Testimony and Fiscal Impact Statement
Amendment to the Board to Promote Self-Sufficiency

TO: Brandee Ganz
Chief Administrative Officer

FROM: Rafiu Ighile, Director *ROI*
Department of Finance

DATE: December 13, 2024

The Administration supports and urges the passage of Council Bill No. 5-2025 which amends the maximum amount of the tax credit available to disabled law enforcement officers or rescue workers or to the surviving spouse of fallen law enforcement officers or rescue workers. The maximum amount of credit that can be granted is currently \$6,000. This legislation proposes to increase the amount of the tax credit to up to \$10,000.

Fiscal Impact

Since the tax credit currently covers 100% of the county tax, up to \$6,000, there will be a small impact on the amount of the tax credit awarded. Currently, 10 properties receive the tax credit, totaling approximately \$49,000, with 2 of those reaching the \$6,000 maximum. Our average tax credit is \$4,867 for Tax Year 2024 (Fiscal year 2024/2025) for those properties that are receiving the credit. If all properties were to reach the maximum (county tax of \$10,000 or more), the potential impact would be \$100,000 or an additional \$51,000.