

Introduced 05.05.2025
Public Hearing 05.19.2025
Council Action 06.02.2025
Executive Action 06.04.2025
Effective Date 08.04.2025

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

Bill No. 33 -2025

Introduced by: The Chairperson at the request of the County Executive and
Co-Sponsored by Opel Jones and Christiana Rigby

Short Title: Public Safety Officer Tax Credit- Auxiliary Officers

Title: AN ACT for purposes of the property tax credit for real property owned by certain Public Safety Officers, amending the definition of Public Safety Officer to include Auxiliary Officers; providing the tax credit in certain instances; making certain clarifying amendments; removing redundant provisions; and generally relating to the property tax credit for real property owned by certain Public Safety Officers.

Introduced and read first time May 5, 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 May 19, 2025.

By order

Michelle Harrod
Michelle Harrod, Administrator

This Bill was read the third time on June 2, 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 3 day of June, 2025 at 10 a.m. PM.

By order

Michelle Harrod
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive June 4, 2025

Calvin Ball
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 20.129F “Property tax credit for real property owned by certain Public Safety*
7 *Officers”*

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

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

11
12 **Section 20.129F. Property tax credit for real property owned by certain Public Safety**
13 **Officers.**

14 (a) Definitions. In this section, the following terms have the meanings indicated:

15 (1) Dwelling has the meaning set forth in Section 9-105 of the Tax-Property Article of the
16 Annotated Code of Maryland.

17 (2) Public Safety Officer means:

18 (i) a firefighter, an emergency medical technician, a correctional officer, a police officer,
19 or a deputy sheriff employed full time by a public safety agency in Howard County;
20 [[or]]

21 (ii) a volunteer firefighter or a volunteer emergency medical technician for a public safety
22 agency in Howard County[.]; OR

23 (III) AN AUXILIARY OFFICER FOR THE HOWARD COUNTY DEPARTMENT OF POLICE.

24 (b) *Creation.* In accordance with Section 9-260 of the Tax-Property Article of the Annotated
25 Code of Maryland, there is a Howard County Property Tax Credit against the tax on real
26 property that qualifies under this section.

27 (c) *Eligibility—Generally.* A Public Safety Officer is eligible for a tax credit under this section
28 if the Public Safety Officer:

29 (1) Is employed full-time by:

- 1 (i) The Howard County Department of Fire and Rescue Services as a firefighter or
2 emergency medical technician;
- 3 (ii) The Howard County Department of Police as a police officer;
- 4 (iii) The Howard County Department of Corrections as a correctional officer; or
- 5 (iv) The Howard County Sheriff's Office as a deputy sheriff;
- 6 (2) Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the
7 same real property; and
- 8 (3) Has completed the employment probationary period.
- 9 (d) *Eligibility—Volunteer Personnel.* A Public Safety Officer who is a Howard County
10 volunteer firefighter or emergency medical technician is eligible for a tax credit under this
11 section if the Public Safety Officer:
- 12 (1) Is a member of a volunteer fire corporation listed in section 17.103(a) of this Code;
- 13 (2) Meets the operational standard for volunteer personnel as established by General Order
14 of the Department of Fire and Rescue Services;
- 15 (3) Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the
16 same real property; AND
- 17 (4) [[Has maintained an active service standard under section 17.103 of this Code for the
18 preceding calendar year; and
- 19 (5)]] Has maintained an active service standard under section 17.103 of this Code as a
20 volunteer firefighter or emergency medical technician for FIVE CONSECUTIVE YEARS
21 IMMEDIATELY PRECEDING THE TAX YEAR [[at least five years continuously]].
- 22 (E) *ELIGIBILITY—AUXILIARY OFFICER.* A PUBLIC SAFETY OFFICER WHO IS AN AUXILIARY OFFICER
23 IN THE DEPARTMENT OF POLICE IS ELIGIBLE FOR A TAX CREDIT UNDER THIS SECTION IF THE
24 OFFICER:
- 25 (1) COMPLIES WITH THE REQUIREMENTS SET FORTH IN DEPARTMENT OF POLICE, GENERAL
26 ORDER NO. OPS-29;
- 27 (2) DOES NOT RECEIVE A TAX CREDIT PURSUANT TO SECTION 20.129 OR 20.129E OF THIS
28 CODE FOR THE SAME REAL PROPERTY; AND

(3) HAS PERFORMED THE NUMBER OF HOURS REQUIRED BY DUTY REQUIREMENTS PROVISIONS IN THE AUXILIARY POLICE MANUAL FOR FIVE CONSECUTIVE YEARS IMMEDIATELY PRECEDING THE TAX YEAR .

(((e)))F) *Amount of Credit:*

(1) Subject to the conditions in this section, the tax credit may be granted in an amount of up to \$2,500.00 per dwelling, but not to exceed the amount of the tax on the property.

(2) The public safety officer shall receive:

(i) For the taxable year beginning July 1, 2018 and ending June 30, 2019, 50 percent of the tax credit authorized by this section; and

(ii) For each taxable year thereafter, 100 percent of the tax credit authorized by this section.

(((f)))G) *Termination of Credit.* The tax credit created by this section shall terminate and the Public Safety Officer will not be eligible if any of the following occurs:

(1) The Public Safety Officer is no longer employed full time by the Public Safety Agency, [[or]] no longer eligible under subsection (d) for volunteer firefighters or emergency medical technicians, OR NO LONGER ELIGIBLE UNDER SUBSECTION (E) FOR AUXILIARY OFFICERS; and:

(i) If the Public Safety Officer was separated from employment "for cause" as set forth in section 1.115 of this Code, the former Public Safety Officer shall be liable for:

a. All of the property taxes that the officer would have been liable for in the taxable year of the separation of employment, as if the tax credit had not been granted under this section; and

b. All interest and penalties on those taxes computed in the manner set forth in section 20.203 of this title; or

(ii) If the Public Safety Officer separated from employment for reasons other than "for cause" as set forth in section 1.115 of this Code, the tax credit shall be applied only to the portion of the taxable year for which the officer was eligible for the tax credit and the former Public Safety Officer shall be liable for all remaining property taxes.

1 (2) The Public Safety Officer no longer resides in or owns the dwelling for which the
2 credit was granted.

3 ([[g]]H) *Application and Annual Verification.* On or before the date that the Department sets, an
4 individual seeking a credit under this section must submit to the Department of Finance:

5 (1) An application in the form that the Department requires; and

6 (2) During each subsequent year, the verification that the Department requires to show that
7 the individual and the property remain qualified for the credit.

8 ([[h]]I) *Publicity.* The Department of Finance shall publicize the credit authorized by this section
9 in a way designed to inform those most likely to benefit from the credit.

10 ([[i]]J) *Report.* Within 30 days after the end of tax year 2024, the County Executive shall submit
11 to the County Council a report on the effectiveness of the tax credit as a live-where-you-
12 work incentive. The report shall include annual data for each public safety agency or
13 company on:

14 (1) The utilization of the tax credit; and

15 (2) The percentage of Public Safety Officers who live in the County.
16

17 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that
18 *this Act shall become effective 61 days after its enactment.*



HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Court House Drive Ellicott City, Maryland 21043

410-313-2195

Rafiu O. Ighile, CPA, CGMA, MBA
Director of Finance

rigihile@howardcountymd.gov

FAX 410-313-4064
TDD 410-313-2323

SUBJECT – Testimony and Fiscal Impact- Property Tax Credit -Auxiliary Officers

April 23, 2025

To: Brandee Ganz
Chief Administrative Officer

From: Rafiu O. Ighile *RI*
Director of Finance

Council Bill No. __-2025 will extend the real property tax credit for Public Safety Officers to Auxiliary Officers within the Department of Police. Authority for the Public Safety Officer Tax Credit is Section 9-260 of the Tax-Property Article of the Annotated Code of Maryland which allows the governing body to define “public safety officer” for purposes of tax credit eligibility.

An Auxiliary Officer is a citizen who has been selected and properly trained to provide uniformed volunteer services to the Department of Police under the provision of the Police Auxiliary Program Manual. Some of their duties include, without limitation, the tagging and towing of abandoned vehicles, assisting with animal complaints, assisting with missing persons searches, conducting sobriety checkpoints, assisting the Fire Department, issuing parking tickets and enforcing parking laws, assisting with motorist calls, conducting welfare checks and providing traffic direction at special events or signal outages. The complete list of duties can be found in the Department of Police, General Order OPS-29.

Auxiliary Officers will be eligible to receive the tax credit if they comply with the requirements of the Department’s General Order, do not receive a tax credit pursuant to other provisions of the County Code, and have performed the duty requirements provided in the Auxiliary Police Manual for 5 consecutive years immediately preceding the tax year for which they are applying to receive the credit.

This bill will also make some clarifying tweaks to the tax credit received by volunteer firefighters. These changes are not substantive and remove redundant provisions and clarify language.

Fiscal Impact

The fiscal impact of the bill is estimated to be approximately \$20,000, based on a total of eight officers being granted the maximum \$2,500 tax credit. The final amount will depend on how many auxiliary officers meet the eligibility requirements, as well as their property tax amounts.

Cc: Jennifer Sager
Angela Price
John Vu

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on June 04, 2025.

Michelle 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