

Bill No. 39-21
Concerning: Taxation – Public Safety
Officers – Public Safety Emergency
Communications Specialists -
Property Tax Credit - Established
Revised: 11-10-2022 Draft No. 5
Introduced: October 19, 2021
Enacted: November 15, 2022
Executive: _____
Effective: _____
Sunset Date: None
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsors: then-Council President Hucker then-Council Vice President Albornoz
Co-Sponsors: Councilmembers Navarro, Katz, Friedson, Jawando, Glass, and Rice

AN ACT to:

- (1) establish a tax credit against real property tax for certain County public safety officers and public safety emergency communication specialists;
- (2) provide for the amount of the property tax credit;
- (3) establish eligibility for the public safety officer and public safety emergency communication specialist property tax credit; and
- (4) generally amend the law governing property tax credits.

By adding

Montgomery County Code
Chapter 52, Taxation
Section 52-112

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

1 **Sec. 1. Section 52-112 is added as follows:**

2 **52-112. Police Officer Property Tax Credit.**

3 (a) Definitions. In this Section:

4 Active volunteer means a local fire and rescue department volunteer who
5 was eligible for a nominal fee for active service for the preceding tax year.

6 Correctional officer means a Correctional Officer I, Correctional Officer
7 II, Correctional Officer III, Correctional Dietary Officer I, Correctional
8 Dietary Officer II, Resident Supervisor I, Resident Supervisor II,
9 Resident Supervisor III, Correctional Supervisor-Sergeant, Correctional
10 Dietary Supervisor, Correctional Shift Commander-Lieutenant,
11 Correctional Unit Commander- Captain, Deputy Warden, or Warden
12 employed by the County.

13 Deputy sheriff means a deputy sheriff of the Office of the Sheriff for
14 Montgomery County.

15 Director means the Director of the Department of Finance or the
16 Director's designee.

17 Dwelling means as defined in Md. Tax-Property Code Ann. § 9-105.

18 Public safety emergency communication specialist means a full-time
19 County employee responsible for providing mission critical services
20 between the general public in crisis and law enforcement, fire, emergency
21 medical, and animal control providers in the 9-1-1 emergency
22 communications center.

23 Public safety officer means a full-time sworn police officer, firefighter,
24 [[or]] emergency medical technician or correctional officer employed by
25 the County.

26 (b) Credit required. The Director must allow each eligible taxpayer a credit
 27 against County real property taxes due in each tax year in which the
 28 taxpayer is eligible for the credit.

29 (c) Eligibility. A taxpayer is eligible for the tax credit each year for
 30 residential property located in the County if the taxpayer:

31 (1) is a public safety officer, ~~[[or]]~~ a public safety emergency
 32 communication specialist, ~~[[employed by the County]]~~ a deputy
 33 sheriff, or an active volunteer;

34 (2) is using the property as the employee’s principal residence;

35 (3) occupies or is expected to occupy the property for more than 6
 36 months of a 12-month period beginning with the date of finality
 37 for the taxable year for which the property tax credit under this
 38 section is sought; and

39 (4) is a legal owner of the property.

40 (d) Amount of credit. The credit must equal the lessor of \$2,500 or the
 41 amount of the County property tax otherwise due on the property.

42 (e) Application. In order to receive the credit, a public safety officer or a
 43 public safety emergency communications specialist must apply for the
 44 credit with the Director on or before April 1 of the tax year before the first
 45 tax year the tax credit is sought on a form containing the information
 46 required by the Director. An employee must apply to continue the credit
 47 on or before April 1 of the tax year before each subsequent tax year. The
 48 Director must determine taxpayer eligibility for the credit.

49 (f) Continuous eligibility required. If, at any time during the term of the
 50 credit or the renewal of the credit, the property is no longer eligible for
 51 the credit:

52 (1) the credit granted to the property must be terminated; and

53 (2) the owner of the property is liable for all property taxes that would
54 have been due if the credit had not been granted for any year that
55 the property was not eligible for the credit.

56 (h) Appeal. The Director must take all actions necessary to apply the credit
57 to each eligible taxpayer who applies for the credit and is certified as
58 eligible by the Director. A taxpayer may appeal a final decision by the
59 Director denying or terminating the credit to the Maryland Tax Court
60 within 30 days after receiving a notice of denial or termination from the
61 Director.

62 **Sec. 2. Evaluation.** The Director must submit a report to the Executive and the
63 Council on or before January 1, 2024 evaluating the effectiveness of the tax credit in
64 increasing the number of public safety officers and public safety emergency
65 communications specialists living in the County.

Approved:



11/17/2022

Gabriel Albornoz, President, County Council

Date

Approved:

Marc Elrich, County Executive

Date

This is a correct copy of Council action.

Judy Rupp, Clerk of the Council

Date