



Committee: GO
Committee Review: At a future date
Staff: Livhu Ndou, Senior Legislative Attorney
Purpose: To introduce agenda item – no vote expected

AGENDA ITEM #1A
September 10, 2024
Introduction

SUBJECTS

Bill 15-24, Taxation – Public Safety Officers – Bi-County Agency Policy

Lead Sponsors: Councilmembers Fani-González and Albornoz

Co-Sponsor: Councilmembers Luedtke and Glass and Council President Friedson

EXPECTED ATTENDEES

None

COUNCIL DECISION POINTS & COMMITTEE RECOMMENDATION

To introduce bill – no votes required

DESCRIPTION/ISSUE

Bill 15-24 would:

- (1) establish a tax credit against real property tax for public safety officers in bi-county agencies; and
- (2) generally amend the law governing property tax credits.

SUMMARY OF KEY DISCUSSION POINTS

- Bill 15-24 would add public safety officers employed by a bi-county agency, such as M-NCPPC and WSSC, to the police officer property tax credit.

This report contains:

Staff Report
Bill 15-24

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MEMORANDUM

September 5, 2024

TO: County Council

FROM: Livhu Ndou, Senior Legislative Attorney

SUBJECT: Bill 15-24; Taxation – Public Safety Officers – Bi-County Agency Police

PURPOSE: Introduction – no Council votes required

Bill 15-24, Taxation – Public Safety Officers – Bi-County Agency Police, sponsored by Lead Sponsors Councilmembers Fani-González and Albornoz, and Co-sponsors Councilmembers Luedtke and Glass and Council President Friedson, is scheduled to be introduced on September 5, 2024. A public hearing is tentatively scheduled for October 1, 2024 at 1:30 p.m. A Government Operations and Fiscal Policy Committee worksession will be scheduled at a later date.

Background

In November 2022, the County Council passed Bill 39-21. Bill 39-21 established a County property tax credit for a full-time sworn police officer, firefighter, emergency medical technician, or correctional officer employed by the County. The bill authorized a maximum \$2500 credit for an eligible employee. The purpose of the bill was to increase the number of County employees occupying these positions who reside in the County and help recruit and retain these employees. The authority to do this was given by the State. The General Assembly authorized the County to enact a property tax credit for certain public safety officers in Md. Tax-Property Code Ann. § 9-260. Under state law, the County may define “public safety officer” for purposes of eligibility for the credit. Bill 15-24 would add public safety officers employed by a bi-county agency. This will include public safety officers employed by the Maryland-National Capital Park and Planning Commission (M-NCPPC) and by the Washington Suburban Sanitary Commission (WSSC).

This packet contains:
Bill 15-24

Circle #
1

Bill No. 15-24
Concerning: Taxation – Public Safety
Officers – Bi-County Agency Police
Revised: 9/3/2024 Draft No. 1
Introduced: September 10, 2024
Expires: December 7, 2026
Enacted: _____
Executive: _____
Effective: _____
Sunset Date: _____
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsors: Councilmembers Fani-González and Albornoz
Co-Sponsors: Councilmembers Luedtke and Glass, Council President Friedson

AN ACT to:

- (1) establish a tax credit against real property tax for public safety officers in bi-county agencies; and
- (2) generally amend the law governing property tax credits.

By amending

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:

Sec. 1. Section 52-112 is amended as follows:

52-112. Police Officer Property Tax Credit.

(a) *Definitions.* In this Section:

* * *

Public safety officer means a full-time sworn police officer, firefighter, emergency medical technician or correctional officer employed by the County or by a bi-county agency.

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

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

- (1) is a public safety officer, a public safety emergency communication specialist, a deputy sheriff, or an active volunteer;
- (2) is using the property as the employee’s principal residence;
- (3) occupies or is expected to occupy the property 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 section is sought; and
- (4) is a legal owner of the property.

(d) *Amount of credit.* The credit must equal the lessor of \$2500 or the amount of the County property tax otherwise due on the property.

(e) *Application.* In order to receive the credit, a public safety officer or a public safety emergency communications specialist must apply for the credit with the Director on or before April 1 of the tax year before the first tax year the tax credit is sought on a form containing the information required by the Director. An employee must apply to continue the credit

28 on or before April 1 of the tax year before each subsequent tax year. The
29 Director must determine taxpayer eligibility for the credit.

30 (f) *Continuous eligibility required.* If, at any time during the term of the
31 credit or the renewal of the credit, the property is no longer eligible for
32 the credit:

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

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

37 (h) *Appeal.* The Director must take all actions necessary to apply the credit
38 to each eligible taxpayer who applies for the credit and is certified as
39 eligible by the Director. A taxpayer may appeal a final decision by the
40 Director denying or terminating the credit to the Maryland Tax Court
41 within 30 days after receiving a notice of denial or termination from the
42 Director.