



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

AGENDA ITEM #4
October 1, 2024
Public Hearing

SUBJECTS

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

Lead Sponsors: Councilmembers Fani-González and Albornoz

Co-Sponsors: Councilmembers Luedtke and Glass, Council President Friedson and Councilmembers Jawando, Balcombe, and Sayles

EXPECTED ATTENDEES

Members of the public

COUNCIL DECISION POINTS & COMMITTEE RECOMMENDATION

To receive testimony – no votes expected

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.
- Bill 15-24 is tentatively scheduled for a GO Committee worksession on October 10, 2024.

This report contains:

Staff Report
Bill 15-24

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*The Fiscal Impact Statement was not available at publication of this staff report.

*The Economic Impact Statement, Climate Assessment, and Racial Equity & Social Justice Impact Statements were not available at the time of publication of this staff report. They can be found at the below address: [Racial Equity and Social Justice, Economic, and Climate Impact Statements - Office of Legislative Oversight- Montgomery County, Maryland \(montgomerycountymd.gov\)](https://www.montgomerycountymd.gov/legislativeservices/legislativeservices/Pages/Racial-Equity-and-Social-Justice-Economic-and-Climate-Impact-Statements.aspx)

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MEMORANDUM

September 26, 2024

TO: County Council

FROM: Livhu Ndou, Senior Legislative Attorney

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

PURPOSE: Public Hearing - no vote expected

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, Council President Friedson, and Councilmembers Jawando, Balcombe, and Sayles was introduced on September 10, 2024. A Government Operations and Fiscal Policy Committee worksession will be held on October 10, 2024.

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

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Bill No. 15-24
Concerning: Taxation – Public Safety
Officers – Bi-County Agency Police
Revised: 9/26/2024 Draft No. 2
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 Alborno
Co-Sponsors: Councilmembers Luedtke and Glass, Council President Friedson, and
Councilmembers Jawando, Balcombe, and Sayles

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:

