

Bill No. 15-24
Concerning: Taxation – Public Safety
Officers – Bi-County Agency Police
Revised: 11/12/2024 Draft No. 4
Introduced: September 10, 2024
Expires: December 7, 2026
Enacted: November 12, 2024
Executive: November 21, 2024
Effective: February 20, 2025
Sunset Date: None
Ch. 17, Laws of Mont. Co. 2024

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:

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]]~~ the Maryland-National Capital Park and Planning Commission (M-NCPPC), the Washington Suburban Sanitary Commission (WSSC), the Washington Suburban Transit Commission (WSTC), or by a County municipality. *Public safety officer* also includes a full-time County employee assigned to the Department of Health and Human Services Crisis Center and responsible for providing emergency response services as certified annually by the Chief of Behavioral Health and Crisis Services within the Department of Health and Human Services.

(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

- 28 (4) is a legal owner of the property.
- 29 (d) *Amount of credit.* The credit must equal the lesser of \$2500 or the amount
30 of the County property tax otherwise due on the property.
- 31 (e) *Application.* In order to receive the credit, a public safety officer or a
32 public safety emergency communications specialist must apply for the
33 credit with the Director on or before April 1 of the tax year before the first
34 tax year the tax credit is sought on a form containing the information
35 required by the Director. An employee must apply to continue the credit
36 on or before April 1 of the tax year before each subsequent tax year. The
37 Chief of Behavioral Health and Crisis Services within the Department of
38 Health and Human Services must provide the annual certification
39 required under Section 52-112(a) by April 1. The Director must
40 determine taxpayer eligibility for the credit.
- 41 (f) *Continuous eligibility required.* If, at any time during the term of the
42 credit or the renewal of the credit, the property is no longer eligible for
43 the credit:
- 44 (1) the credit granted to the property must be terminated; and
- 45 (2) the owner of the property is liable for all property taxes that would
46 have been due if the credit had not been granted for any year that
47 the property was not eligible for the credit.
- 48 (h) *Appeal.* The Director must take all actions necessary to apply the credit
49 to each eligible taxpayer who applies for the credit and is certified as
50 eligible by the Director. A taxpayer may appeal a final decision by the
51 Director denying or terminating the credit to the Maryland Tax Court
52 within 30 days after receiving a notice of denial or termination from the
53 Director.

54 **Sec. 2. Application Date.** Notwithstanding subsection (e), the deadline for
55 eligible Crisis Center employees and for public safety officers employed by the
56 Maryland-National Capital Park and Planning Commission (M-NCPPC), the
57 Washington Suburban Sanitary Commission (WSSC), ~~[[or]]~~ the Washington
58 Suburban Transit Commission (WSTC), or a municipality to apply for the credit for
59 the tax year beginning on July 1, 2025, must be extended to August 1, 2025.

Approved:



Andrew Friedson, President, County Council

November 12, 2024

Date

Approved:



Marc Elrich, County Executive

November 21, 2024

Date

This is a correct copy of Council action.



Sara R. Tenenbaum, Clerk of the Council

November 21, 2024

Date