

**COUNTY COUNCIL
OF
DORCHESTER COUNTY, MARYLAND**

BILL NO. 2023 - 3

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND PURSUANT TO MD. CODE ANN., TAX-PROPERTY § 9-260 TO ADD A NEW ARTICLE XXI, ENTITLED "PROPERTY TAX CREDIT FOR QUALIFYING MEMBERS OF DORCHESTER COUNTY, MARYLAND VOLUNTEER FIRE COMPANIES" ESTABLISHING A TAX CREDIT AGAINST COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY OWNED BY QUALIFYING MEMBERS OF BONA FIDE DORCHESTER COUNTY VOLUNTEER FIRE COMPANIES, SUBJECT TO CERTAIN CONDITIONS, AND PROVIDING FOR THE AMOUNT THEREOF, ELIGIBILITY THEREFOR, AND PROCEDURES FOR APPLYING AND PROCESSING REQUESTS THEREFOR.

SECTION ONE: Pursuant to Md. Code Ann., Tax-Property § 9-260, be it ENACTED and ORDAINED by the County Council of Dorchester County, Maryland, that a new Section XXI, entitled "Property Tax Credit for Qualifying Members of Dorchester County, Maryland Volunteer Fire Companies" is hereby added to Chapter 144, entitled "Taxation" of the Dorchester County Code, to read as follows:

**Chapter 144
TAXATION
ARTICLE XXI
Property Tax Credit for Qualifying
Members of Dorchester County, Maryland
Volunteer Fire Companies**

§ 144-62. Statutory authorization.

Pursuant to the authorization contained in Md. Code Ann., Tax-Property § 9-260, Dorchester County may grant, by law, a property tax credit against the County property tax imposed on a dwelling located in Dorchester County, Maryland that is owned by a member of a Dorchester County Volunteer Fire Company if the member is otherwise eligible for the credit authorized under Md. Code Ann., Tax-Property § 9-105.

§ 144-63. Definitions.

Words and phrases used in this article shall have their usual meaning, unless otherwise defined in this section:

Bona Fide Dorchester County Volunteer Fire Company

Any fire company within the legal boundaries of Dorchester County that is recognized and in good standing with the Dorchester County Volunteer Firemen's Association.

Dwelling

As used herein, “Dwelling” shall have the same meaning as set forth in Md. Code Ann., Tax-Property § 9-105.

Qualifying Member

Any member of a Bona Fide Dorchester County Volunteer Fire Company that is eligible to reduce the member’s Maryland taxable income pursuant to Md. Code Ann., Tax-General § 10-208(i-1) and is eligible for the credit authorized under Md. Code Ann., Tax-Property § 9-105.

§ 144-64. Tax credit granted.

- A. Dorchester County grants a \$500.00 tax credit each year against the general County real property tax imposed on a Dwelling that is owned by a Qualifying Member of a Bona Fide Dorchester County Volunteer Fire Company.
- B. If a Dwelling is owned by two or more Qualifying Members, then the annual property tax credit hereunder shall be \$1,000.00.
- C. Notwithstanding Subsections (A) and (B) above, the property tax credit granted hereunder shall not exceed the actual amount of County property taxes owed on the Dwelling.

§ 144-65. Commencement date.

The commencement date for the property tax credit established by this Article is July 1, 2023.

§ 144-66. Termination of the tax credit.

The tax credit created by this article shall terminate if any of the following occurs:

- A. The member of a Bona Fide Dorchester County Volunteer Fire Company fails to qualify as a “Qualifying Member” as defined in this article; or
- B. The Qualifying Member no longer resides in, or owns, the Dwelling for which the credit was granted.

§ 144-67. Application and annual verification.

- A. Original application. On or before May 1st of each year, an individual seeking a property tax credit under this article shall submit to the Dorchester County Finance Office (“Finance Office”) an application in form and substance the Finance Office requires, including the MSFA-P.2.2. form that each Bona Fide Dorchester County Volunteer Fire Company provides to its members.

B. Annual verification in subsequent years. In each subsequent year, the Finance Office shall develop procedures to document that the individual and the property remain qualified for the property tax credit under this article.

C. Procedure. The Finance Office is hereby authorized and empowered to develop procedures as may be necessary to administer this article, including determining the form and substance of any documents necessary for such administration.

SECTION TWO: Be it further ENACTED and ORDAINED, by the County Council of Dorchester County, Maryland, that General Code Publishers is directed to codify the new Article XXI, entitled "Property Tax Credit for Qualifying Members of Dorchester County, Maryland Volunteer Fire Companies," to Chapter 144, entitled "Taxation," in the Dorchester County Code accordingly.

SECTION THREE: Be it further ENACTED, pursuant to § 308 of the Charter of Dorchester County, Maryland, that promptly after enactment of this Act, the County Manager shall cause a fair summary of this Act to be published at least once in a newspaper of general circulation in Dorchester County, Maryland.

SECTION FOUR: Be it further ENACTED and ORDAINED, by the County Council of Dorchester County, Maryland that this Bill shall be known as Bill No. 2023-3 of Dorchester County, Maryland and shall take effect sixty (60) days after its final passage. This Act shall apply to the real property tax billings as of July 1, 2023.

PASSED this 18 day of April, 2023.

ATTEST:

COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND

BY:


Jeff Powell
Interim County Manager

BY:


George L. Pfeffer, Jr.
President

Pfeffer- AYC
Detmer - AYC
Kramer - AYC
Nichols -
Travers AYC

Feb.23
VFCTaxCredit.Bill