

Introduced 07.05.2023  
Public Hearing 07.17.2023  
Council Action 07.31.2023  
Executive Action 08-02-2023  
Effective Date 10-02-2023

## County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. **8**

### Bill No. 33 -2023

Introduced by: The Chairperson at the request of the County Executive

AN ACT for purposes of the property tax credit for real property owned by certain disabled law enforcement officers or rescue workers, amending the definition of disabled law enforcement officer or rescue worker; and generally relating to the property tax credit for real property owned by certain law enforcement officers or rescue workers.

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Introduced and read first time July 5, 2023. Ordered posted and hearing scheduled.  
By order Michelle Harrod  
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on July 17, 2023.  
By order Michelle Harrod  
Michelle Harrod, Administrator

This Bill was read the third time on July 31, 2023 and Passed , Passed with amendments , Failed .

By order Michelle Harrod  
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 31 day of July, 2023 at 5<sup>00</sup> a.m./p.m.  
By order Michelle Harrod  
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive 8/2, 2023  
Calvin Ball  
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1 **Section 1. Be It Enacted** by the County Council of Howard County, Maryland, that the Howard  
2 County Code is amended as follows:

3  
4 *By amending*

5 *Title 20, Taxes, Charges, and Fees*

6 ~~*Subsection (a) of Section 20.119A. Credit for disabled law enforcement officer or rescue*~~  
7 ~~*worker or surviving spouse of fallen law enforcement officers or rescue workers.*~~

8  
9 **Title 20. Taxes, Charges, and Fees.**

10 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**

11 **Part II. Statewide Tax Credits.**

12  
13 **Section 20.119A. Credit for disabled law enforcement officer or rescue worker or surviving**  
14 **spouse of fallen law enforcement officers or rescue workers.**

15 (a) *Definitions.* In this section the following words have the meanings indicated:

16 (1) (i) *Disabled law enforcement officer or rescue worker* means an individual who:

- 17 1. Has been found to be permanently and totally disabled by an administrative body  
18 or court of competent jurisdiction authorized to make such a determination; and  
19 2. Became disabled:  
20 a. As a result of or in the course of employment as a law enforcement officer or  
21 ~~correctional officer for Howard [[County]] COUNTY, BALTIMORE COUNTY, or a~~  
22 ~~jurisdiction with reciprocity; or~~ CORRECTIONAL OFFICER FOR ANY COUNTY OR  
23 CITY IN THE STATE OF MARYLAND OR THE STATE OF MARYLAND; OR  
24 b. While in active service of a career or volunteer fire, rescue, or emergency  
25 ~~medical service of Howard [[County]] COUNTY, BALTIMORE COUNTY, or a~~  
26 ~~jurisdiction with reciprocity.~~ MEDICAL SERVICE OF ANY COUNTY OR CITY IN  
27 THE STATE OF MARYLAND OR THE STATE OF MARYLAND.

28 (ii) *Disabled law enforcement officer or rescue worker* does not include an individual  
29 whose disability is the result of:

- 30 1. The individual's own willful misconduct or abuse of alcohol or drugs; or

31 2. An occupational disease that did not result from an accidental injury within the  
32 meaning of those terms under the Maryland Workers Compensation Act.

33 (2) (i) *Dwelling* means real property that:

- 34 1. Is the legal residence of a surviving spouse or disabled law enforcement officer or  
35 rescue worker; and  
36 2. Is occupied by not more than two families.

37 (ii) *Dwelling* includes the lot or curtilage and structures necessary to use the real property  
38 as a residence.

39 (3) *Fallen law enforcement officer or rescue worker* means an individual who dies:

- 40 (i) As a result of or in the course of employment as a law enforcement officer or  
41 correctional officer; or  
42 (ii) While in the active service of a fire, rescue, or emergency medical service, unless the  
43 death was a result of the individual's own willful misconduct or abuse of alcohol or  
44 drugs.

45 (4) *Jurisdiction with reciprocity* means a jurisdiction in the State of Maryland that offers a  
46 similar credit to a Howard County disabled law enforcement officer or rescue worker.

47 (5) *Surviving spouse* means a surviving spouse, who has not remarried, of a fallen law  
48 enforcement officer or rescue worker.

49  
50 (b) Credit. In accordance with section 9-210 of the Tax-Property Article of the Annotated Code of  
51 Maryland, an owner of real property may receive a property tax credit under this section against the  
52 County property tax imposed on a dwelling if the owner is a disabled law enforcement officer or rescue  
53 worker or the surviving spouse of a fallen law enforcement officer or rescue worker and:

54 (1) The dwelling was owned by:

- 55 (i) The disabled law enforcement officer or rescue worker at the time the law enforcement  
56 officer or rescue worker was adjudged to be permanently and totally disabled; or  
57 (ii) the fallen law enforcement officer or rescue worker at the time of the fallen law  
58 enforcement officer or rescue worker's death;

59 (2) (i) The disabled law enforcement officer or rescue worker, fallen law enforcement officer or  
60 rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen law  
61 enforcement officer or rescue worker's death or the disabled law enforcement officer or rescue

62 worker's disability; and;  
63 (ii) The dwelling was acquired by the disabled law enforcement officer or rescue worker or  
64 surviving spouse within two years of the date the disabled law enforcement officer or rescue  
65 worker was adjudged to be permanently and totally disabled or the fallen law enforcement  
66 officer or rescue worker's death; or  
67 (3) The dwelling was acquired after the surviving spouse or disabled law enforcement officer or  
68 rescue worker qualified for a credit for a former dwelling under item (B)(1) or (B)(2) of this  
69 subsection, to the extent of the previous credit.  
70 (c) Amount of Credit. The amount of the tax credit is equal to 100 percent of the County property  
71 tax imposed on the dwelling UP TO \$6,000.  
72 (d) Term of Credit.  
73 (1) The tax credit continues until the surviving spouse remarries or until the disabled law  
74 enforcement officer or rescue worker is no longer permanently and totally disabled as  
75 determined by an administrative body or court of competent jurisdiction authorized to make  
76 such a determination. Additional applications are not required.  
77 (2) An individual who received a credit based on employment or service in a jurisdiction with  
78 reciprocity is not disqualified from receiving the credit because the jurisdiction discontinues  
79 offering a similar credit to a Howard County disabled law enforcement officer or rescue worker.  
80 (e) Application. A surviving spouse or disabled law enforcement officer or rescue worker:  
81 (1) Is eligible for the tax credit beginning in the first taxable year after the date of the:  
82 (i) Fallen law enforcement officer or rescue worker's death; or  
83 (ii) Disabled law enforcement officer or rescue worker's disability; and  
84 (2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit  
85 is requested to begin.  
86 (f) Administration.  
87 (1) The Director of Finance shall develop an application form and establish procedures to  
88 administer the tax credit established in this section.  
89 (2) Notwithstanding subsection (d) of this section, the Director of Finance may require an  
90 individual who receives a tax credit under this section to provide evidence of continued  
91 eligibility for the credit.

92 ~~(g) *Construction.* An individual who worked for a jurisdiction with reciprocity is eligible to~~  
93 ~~receive a credit under this section only to the extent the individual would qualify for the similar~~  
94 ~~tax credit in the jurisdiction with reciprocity if the individual were a resident there.~~

95

96 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that  
97 *this Act shall become effective 61 days after its enactment.*

**Amendment 1 to Council Bill No. 33-2023**

**BY: The Chairperson at the request  
of the County Executive**

**Legislative Day 9  
Date: July 31, 2023**

**Amendment No. 1**

*(This amendment:*

- 1. Provides that individuals who became disabled in the course of employment with a City or a State law enforcement agency or while in active service of a City or State career or volunteer fire, rescue or emergency medical service are included in the definition of disabled law enforcement officer.*
- 2. Adds a \$6,000 cap for the amount of credit to be issued.*
- 3. Removes certain obsolete language. )*

1 On page 1, in line 6, strike “*Subsection (a) of*”.

2

3 On page 1, strike lines 21 and 22 and substitute:

4 “CORRECTIONAL OFFICER FOR ANY COUNTY OR CITY IN THE STATE OF MARYLAND OR THE STATE OF  
5 MARYLAND; OR”.

6

7 On page 1, strike lines 24 and 25 and substitute:

8 “MEDICAL SERVICE OF ANY COUNTY OR CITY IN THE STATE OF MARYLAND OR THE STATE OF  
9 MARYLAND.”.

10

11 On page 2, in line 47, insert:

12 “(b) Credit. In accordance with section 9-210 of the Tax-Property Article of the Annotated Code of  
13 Maryland, an owner of real property may receive a property tax credit under this section against the  
14 County property tax imposed on a dwelling if the owner is a disabled law enforcement officer or rescue  
15 worker or the surviving spouse of a fallen law enforcement officer or rescue worker and:

16 (1) The dwelling was owned by:

17 (i) The disabled law enforcement officer or rescue worker at the time the law enforcement  
18 officer or rescue worker was adjudged to be permanently and totally disabled; or

19 (ii) the fallen law enforcement officer or rescue worker at the time of the fallen law

1 enforcement officer or rescue worker's death;

2 (2) (i) The disabled law enforcement officer or rescue worker, fallen law enforcement officer or  
3 rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen law  
4 enforcement officer or rescue worker's death or the disabled law enforcement officer or rescue  
5 worker's disability; and;

6 (ii) The dwelling was acquired by the disabled law enforcement officer or rescue worker or  
7 surviving spouse within two years of the date the disabled law enforcement officer or rescue  
8 worker was adjudged to be permanently and totally disabled or the fallen law enforcement  
9 officer or rescue worker's death; or

10 (3) The dwelling was acquired after the surviving spouse or disabled law enforcement officer or  
11 rescue worker qualified for a credit for a former dwelling under item (B)(1) or (B)(2) of this  
12 subsection, to the extent of the previous credit.

13 (c) Amount of Credit. The amount of the tax credit is equal to 100 percent of the County property  
14 tax imposed on the dwelling UP TO \$6,000.

15 (d) Term of Credit.

16 ~~(1) The tax credit continues until the surviving spouse remarries or until the disabled law~~  
17 ~~enforcement officer or rescue worker is no longer permanently and totally disabled as~~  
18 ~~determined by an administrative body or court of competent jurisdiction authorized to make~~  
19 ~~such a determination. Additional applications are not required.~~

20 ~~(2) An individual who received a credit based on employment or service in a jurisdiction with~~  
21 ~~reciprocity is not disqualified from receiving the credit because the jurisdiction discontinues~~  
22 ~~offering a similar credit to a Howard County disabled law enforcement officer or rescue worker.~~

23 (e) Application. A surviving spouse or disabled law enforcement officer or rescue worker:

24 (1) Is eligible for the tax credit beginning in the first taxable year after the date of the:

25 (i) Fallen law enforcement officer or rescue worker's death; or

26 (ii) Disabled law enforcement officer or rescue worker's disability; and

27 (2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit  
28 is requested to begin.

29 (f) Administration.

30 (1) The Director of Finance shall develop an application form and establish procedures to  
31 administer the tax credit established in this section.

32 (2) Notwithstanding subsection (d) of this section, the Director of Finance may require an  
33 individual who receives a tax credit under this section to provide evidence of continued  
34 eligibility for the credit.

1 ~~(g) — Construction. An individual who worked for a jurisdiction with reciprocity is eligible to receive~~  
2 ~~a credit under this section only to the extent the individual would qualify for the similar tax credit in the~~  
3 ~~jurisdiction with reciprocity if the individual were a resident there.”.~~

**I certify this is a true copy of**

Am 1 to CB 33-2023

**passed on** July 31, 2023

Nicholas Hurray  
**Council Administrator**



2019年12月

2019年12月

2019年12月



# Howard County

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*Internal Memorandum*

**SUBJECT--** *Testimony for CB \_\_-2023*

To: Brandee Ganz  
Chief Administrative Officer

From: Rafiu O. Ighile   
Director of Finance

The purpose of this legislation is to amend the definition of disabled law enforcement officer or rescue worker by adding Baltimore County to the current definition. The effect of this change is that a disabled law enforcement officer or rescue worker may have become disabled as result of employment in Baltimore County.

Our local property tax revenues may decrease due to more taxpayers becoming eligible however we are unable to determine the fiscal impact. The amount of the decrease depends on the assessed value of the residential property that is eligible for the property tax credit. We do not have reliable information currently to determine the fiscal impact, but we are averaging approximately \$4,062 for Tax Year 2023 (Fiscal Year 2023/2024) for those already receiving this tax credit.

Cc: Jennifer Sager

Introduced 0705.2023  
Public Hearing 07.17.2023  
Council Action \_\_\_\_\_  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. 8

Bill No. 33-2023

Introduced by: The Chairperson at the request of the County Executive

AN ACT for purposes of the property tax credit for real property owned by certain disabled law enforcement officers or rescue workers, amending the definition of disabled law enforcement officer or rescue worker; and generally relating to the property tax credit for real property owned by certain law enforcement officers or rescue workers.

Introduced and read first time July 5, 2023. Ordered posted and hearing scheduled.

By order

Michelle Harrod  
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on July 17, 2023.

By order

Michelle Harrod  
Michelle Harrod, Administrator

This Bill was read the third time on \_\_\_\_\_, 2023 and Passed \_\_\_\_\_, Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order

Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_ day of \_\_\_\_\_, 2023 at \_\_\_ a.m./p.m.

By order

Michelle Harrod, Administrator

Approved/Vetoed by the County Executive \_\_\_\_\_, 2023

\_\_\_\_\_  
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

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7 *worker or surviving spouse of fallen law enforcement officers or rescue workers.*

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9 **Title 20. Taxes, Charges, and Fees.**

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- 17 1. Has been found to be permanently and totally disabled by an administrative body  
18 or court of competent jurisdiction authorized to make such a determination; and
- 19 2. Became disabled:
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21 correctional officer for Howard [[County]]COUNTY, BALTIMORE COUNTY, or a  
22 jurisdiction with reciprocity; or
  - 23 b. While in active service of a career or volunteer fire, rescue, or emergency  
24 medical service of Howard [[County]]COUNTY, BALTIMORE COUNTY, or a  
25 jurisdiction with reciprocity.

26 (ii) *Disabled law enforcement officer or rescue worker* does not include an individual  
27 whose disability is the result of:

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- 29 2. An occupational disease that did not result from an accidental injury within the  
30 meaning of those terms under the Maryland Workers Compensation Act.

- 31 (2) (i) *Dwelling* means real property that:  
32 1. Is the legal residence of a surviving spouse or disabled law enforcement officer or  
33 rescue worker; and  
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35 (ii) *Dwelling* includes the lot or curtilage and structures necessary to use the real property  
36 as a residence.
- 37 (3) *Fallen law enforcement officer or rescue worker* means an individual who dies:  
38 (i) As a result of or in the course of employment as a law enforcement officer or  
39 correctional officer; or  
40 (ii) While in the active service of a fire, rescue, or emergency medical service, unless the  
41 death was a result of the individual's own willful misconduct or abuse of alcohol or  
42 drugs.
- 43 (4) *Jurisdiction with reciprocity* means a jurisdiction in the State of Maryland that offers a  
44 similar credit to a Howard County disabled law enforcement officer or rescue worker.
- 45 (5) *Surviving spouse* means a surviving spouse, who has not remarried, of a fallen law  
46 enforcement officer or rescue worker.

47  
48 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that  
49 *this Act shall become effective 61 days after its enactment.*



BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on

August 2, 2023.

Michelle Harrod  
Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Michelle Harrod, Administrator to the County Council