

SUBJECT: Property Tax Credit for Disabled Law Enforcement and Rescue Workers

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**PERTAINING TO THE ESTABLISHMENT OF PROPERTY TAX CREDIT PROGRAM
FOR DISABLED LAW ENFORCEMENT OFFICERS AND RESCUE WORKERS**

WHEREAS, Section 9-210 of the *Tax-Property Article* of the Maryland Annotated Code allows counties to adopt an ordinance to provide a property tax credit to qualified disabled law enforcement officers or rescue workers, or their surviving spouse or cohabitant;

WHEREAS, the Board of County Commissioners of Calvert County, Maryland (the “Board of County Commissioners”), has met and directed staff to bring forward for consideration an ordinance that will provide a County property tax credit, as allowed by that State law;

WHEREAS, a public hearing regarding this ordinance was duly advertised in at least one newspaper of general circulation for two consecutive weeks before the public hearing, as required by Section 9-105 of the *Local Government Article* of the Maryland Annotated Code and held on July 23, 2019, at which time the Board of County Commissioners received public comment; and

WHEREAS, the Board of County Commissioners considered during the public hearing the criteria below that must be met by the applicant to qualify for the credit; and

WHEREAS, upon due consideration of the comments of the public and staff, and in furtherance of the public health, safety and welfare, the Board of County Commissioners finds that it is in the best interest of the public health, safety and welfare of the citizens of Calvert County, Maryland, to adopt the amendments to Chapter 136 as set forth herein.

NOW, THEREFORE, BE IT ORDAINED, that the Board of County Commissioners hereby approves and enacts this Ordinance and the following amendments to Chapter 136 of the Calvert County Code by appending the following provisions to said Chapter to provide a qualified tax payer property tax credit as follows:

Article XIV - Property Tax Credit for Disabled Law Enforcement Officers or Rescue Workers, or their Surviving Spouse or Cohabitant

136-58 Establishment and Amount.

- A. Calvert County grants a credit against the County Property Tax imposed on the principal residences of certain County tax payers as prescribed in this Article XIV.
- B. The real property tax credit granted eligible applicants pursuant to this Article XIV shall not exceed the County Property Tax imposed on the principal residence, but may be less based upon application of 136-59.B-D, where the credit for the next principal residence shall not exceed that for which the applicant was eligible at the time of qualifying death or disability.
- C. The terms and phrases in this section have the same meanings as in § 9-210 of the *Tax-Property Article* of the Maryland Annotated Code, as amended from time to time.

136-59 Eligibility. Applicants holding at least equitable title in the principal residence as sole tenant, tenants by the entireties, or joint tenants or tenants in common where the law enforcement officer’s or rescue worker’s spouse or cohabitant are the only other holder of an interest, and shall be eligible for the tax credit upon meeting one (1) of the following additional criteria:

- A. The property that is the subject of the application is the principal residence of:

1. The disabled law enforcement officer or rescue worker at the time the law enforcement officer or rescue worker was adjudged to be permanently and totally disabled; or
 2. The fallen law enforcement officer or rescue worker and her or his spouse or cohabitant at the time of the fallen law enforcement officer's or rescue worker's death; or
 3. The surviving spouse or cohabitant of a fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer's or rescue worker's death; or
- B. The disabled law enforcement officer or rescue worker was and has remained domiciled in the State of Maryland since the date adjudged to be permanently and totally disabled, and acquires a principal residence within Calvert County within 10 years of the date adjudged to be permanently and totally disabled; or
- C. The surviving spouse or the cohabitant of a fallen law enforcement officer or rescue worker was and has remained domiciled in the State of Maryland since the date of the fallen law enforcement officer's or rescue worker's death, and acquires a principal residence in Calvert County within 10 years of the fallen law enforcement officer's or rescue worker's death; or
- D. If the principal residence was acquired after the disabled law enforcement officer or rescue worker or the surviving spouse or the cohabitant qualified for a credit for a former dwelling under item (A), (B), or (C) above, the credit will be available to the extent, and not exceeding the amount, of the previous credit.

136-60. Limitations.

- A. For Tax Year 2019, complete applications for Tax Credit pursuant to this Article must be received by the Department of Finance & Budget on or before September 1, 2019;
- B. For each subsequent Tax Year, complete applications for Tax Credit pursuant to this Article must be received by the Department of Finance & Budget on or before April 1 of the Tax Year in which the Credit is requested;
- C. An application or renewal application is required for each Tax Year in which the credit is sought; and
- D. Not more than one (1) Tax Credit pursuant to this Chapter 136 may be provided for any property or applicant.

BE IT FURTHER ORDAINED by the Board of County Commissioners that Chapter 136 of the Code, as amended hereby, shall remain in full force and effect.

BE IT FURTHER ORDAINED by the Board of County Commissioners that, in the event any portion of this Ordinance is found to be unconstitutional, illegal, null or void, it is the intent of the Board of County Commissioners to sever only the invalid portion or provision, and that the remainder of the Ordinance shall be enforceable and valid.

BE IT FURTHER ORDAINED, by the Board of County Commissioners that the foregoing recitals are adopted as if fully rewritten herein.

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BE IT FURTHER ORDAINED, by the Board of County Commissioners that this Ordinance shall be effective upon recordation and publication of a fair summary.

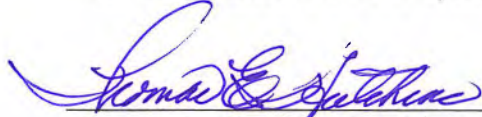
DONE, this 23rd day of July, 2019, by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: 5
Nay: 0
Absent/Abstain: 0

ATTEST:


**BOARD OF COUNTY COMMISSIONERS
OF CALVERT COUNTY, MARYLAND**


Karen S. Phelps, Clerk


Thomas E. Hutchins, President

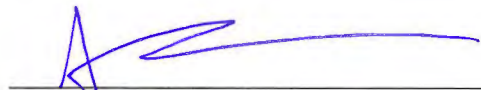

Kelly D. McConkey, Vice-President

Approved for form and legal sufficiency
by:


Earl F. Hance


John B. Norris, County Attorney


Mike Hart


Steven R. Weems

Recorded for Record July 30, 2019
4:01 o'clock P M. Same day
Recorded in Liber KPS No. 58
No. 375 COUNTY COMMISSIONERS
ORDINANCES AND RESOLUTION.

