

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2008, Legislative Day No.

Bill No.

Mr. Vincent J. Gardina, Councilman

By the County Council,

A BILL
ENTITLED

AN ACT concerning

Property Tax Credit - Disabled Law Enforcement Officers or Correctional Officers or Rescue Workers

FOR the purpose of establishing a real property tax credit for certain disabled law enforcement officers or correctional officers or rescue workers in accordance with state law; defining terms; providing the amount and duration of the property tax credit; providing the application procedure to receive the property tax credit; authorizing the office of budget and finance to adopt regulations to implement the property tax credit; expanding the tax credit program for fallen law enforcement officers or rescue workers to include correctional officers; and generally relating to a property tax credit for certain disabled personnel and for surviving spouses of fallen law enforcement or correctional officers or rescue workers.

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

(3) (i) "Fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker" means an individual who dies as a result of or in the course of employment in the state:

1. As a law enforcement officer OR CORRECTIONAL OFFICER; or
2. In the active service of a fire, rescue, or emergency medical service.

(ii) "Fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker" does not include an individual whose death was the result of the individual's own willful misconduct or abuse of alcohol or drugs.

(4) "Surviving spouse" means a surviving spouse, who is not remarried, of a fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker.

(c) *Scope.* The tax credit shall be granted under this section against the Baltimore County real property tax imposed on a dwelling that is owned by a surviving spouse of a fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker:

(1) If the dwelling was owned by the fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker at the time of the death of the fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker;

(2) If the fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker or the surviving spouse was domiciled in the state as of the date of the death of the fallen law

enforcement officer OR CORRECTIONAL OFFICER or rescue worker and the dwelling was acquired by the spouse within 2 years of the death of the fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker; or

(3) If the dwelling was acquired after the surviving spouse qualified for a credit for a former dwelling under item (1) or item (2) of this subsection, to the extent of the previous credit.

(g) *Application.*

(1) A surviving spouse is eligible for the tax credit in the first taxable year after the date of the death of the fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker.

SECTION 2. AND BE IT FURTHER ENACTED, that Section 11-2-109.1 be and it is hereby added to Article 11. Taxation, Title 2 - Ad Valorem Taxes, of the Baltimore County Code 2003 to read as follows:

§ 11-2-109. 1. PROPERTY TAX CREDIT FOR DISABLED LAW ENFORCEMENT OFFICERS OR CORRECTIONAL OFFICERS OR RESCUE WORKERS.

(A) *DEFINITIONS.*

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (I) "DWELLING" MEANS A REAL PROPERTY THAT IS:

1. THE LEGAL RESIDENCE OF A DISABLED WORKER; AND

2. OCCUPIED BY NOT MORE THAN 2 FAMILIES.

(II) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(3) (I) "DISABLED WORKER" MEANS A LAW ENFORCEMENT OFFICER OR CORRECTIONAL OFFICER OR RESCUE WORKER WHO:

1. HAS BEEN FOUND TO BE PERMANENTLY AND TOTALLY DISABLED BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION AUTHORIZED TO MAKE SUCH A DETERMINATION; AND

2. BECAME DISABLED:

A. AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW ENFORCEMENT OFFICER OR A CORRECTIONAL OFFICER; OR

B. WHILE IN THE ACTIVE SERVICE OF A FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICE.

(II) "DISABLED WORKER" DOES NOT INCLUDE A LAW ENFORCEMENT OFFICER OR CORRECTIONAL OFFICER OR RESCUE WORKER WHOSE DISABILITY WAS THE RESULT OF THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.

(B) *AUTHORITY*. IN ACCORDANCE WITH THE PROVISIONS OF § 9-210 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THE DIRECTOR

SHALL GRANT A PROPERTY TAX CREDIT TO A DISABLED WORKER WHO MEETS THE REQUIREMENTS OF THIS SECTION.

(C) *SCOPE*. THE TAX CREDIT SHALL BE GRANTED UNDER THIS SECTION AGAINST THE BALTIMORE COUNTY REAL PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED

BY A DISABLED WORKER:

(1) IF THE DWELLING WAS OWNED BY THE DISABLED WORKER AT THE TIME HE WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED;

(2) IF THE DISABLED WORKER WAS DOMICILED IN THE STATE AS OF THE DATE HE WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED AND THE DWELLING WAS ACQUIRED BY THE DISABLED WORKER WITHIN 2 YEARS OF THE DATE HE WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED; OR

(3) IF THE DWELLING WAS ACQUIRED AFTER THE DISABLED WORKER QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER ITEM (1) OR ITEM (2) OF THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

(D) *AMOUNT*. THE PROPERTY TAX CREDIT SHALL EQUAL 100% OF THE BALTIMORE COUNTY REAL PROPERTY TAX FOR THE DWELLING.

(E) *DURATION*. THE PROPERTY TAX CREDIT CONTINUES FROM YEAR TO YEAR WITHOUT FURTHER APPLICATION BY THE DISABLED WORKER.

(F) *MAY NOT BE COMBINED*.

(1) THE PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION MAY NOT BE COMBINED WITH ANY OTHER TAX CREDIT OR PAYMENT IN LIEU OF TAXES APPLICABLE TO THE DWELLING.

(2) THE DWELLING IS NOT ELIGIBLE FOR ANY OTHER BALTIMORE COUNTY REAL PROPERTY TAX CREDIT.

(G) APPLICATION.

(1) A DISABLED WORKER IS ELIGIBLE FOR THE TAX CREDIT IN THE FIRST TAXABLE YEAR AFTER THE FINDING OF DISABILITY OF THE DISABLED WORKER.

(2) A DISABLED WORKER MAY APPLY FOR THE TAX CREDIT ON OR BEFORE SEPTEMBER 30 IN THE TAXABLE YEAR FOR WHICH THE CREDIT IS REQUESTED TO BEGIN.

(H) ADMINISTRATION.

(1) THE DIRECTOR SHALL DEVELOP AN APPLICATION FORM AND ESTABLISH PROCEDURES TO ADMINISTER THE TAX CREDIT.

(2) NOTWITHSTANDING SUBSECTION (E) OF THIS SECTION, THE DIRECTOR MAY REQUIRE A DISABLED WORKER WHO RECEIVES A TAX CREDIT TO PROVIDE EVIDENCE OF CONTINUED ELIGIBILITY.

(3) THE DIRECTOR MAY ADOPT REGULATIONS IN ACCORDANCE WITH ARTICLE 3, TITLE 7 OF THE CODE TO CARRY OUT THE PROVISIONS OF THIS SECTION.

SECTION 3. AND BE IT FURTHER ENACTED, that this Act, having been passed by the affirmative vote of five members of the County Council shall take effect on _____, 2008 and shall be applicable to all tax years beginning after June 30, 2008.