

## Chapter 558

## (Senate Bill 552)

AN ACT concerning

**Baltimore City – Property Tax Credit – *Disabled or Fallen Law Enforcement Officers and Rescue Workers and Public Safety Officers***

FOR the purpose of authorizing a certain property tax credit for certain residential real property in Harford County owned by certain surviving spouses or certain cohabitants; authorizing the Mayor and City Council of Baltimore City to grant, by law, a certain property tax credit against the county property tax imposed on a certain dwelling in Baltimore City that is owned by a certain public safety officer under certain circumstances; providing that the credit may not exceed a certain amount ~~and may not be granted to more than one public safety officer~~ per dwelling; prohibiting a certain recipient of the property tax credit from receiving certain other property tax credits; authorizing the receipt of certain additional property tax credits subject to a certain limitation; authorizing the Mayor and City Council of Baltimore City to provide, by law, for certain matters relating to the tax credit; defining certain terms; providing for the application of certain provisions of this Act; ~~and generally relating to a property tax credit for certain public safety officers in Baltimore City~~ making this Act an emergency measure; and generally relating to a property tax credit for certain residential property in the State.

BY repealing and reenacting, with amendments,Article – Tax – PropertySection 9-210Annotated Code of Maryland(2012 Replacement Volume and 2015 Supplement)

BY adding to

Article – Tax – Property

Section 9-304(i)

Annotated Code of Maryland

(2012 Replacement Volume and 2015 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
That the Laws of Maryland read as follows:

**Article – Tax – Property**9-210.(a) (1) In this section the following words have the meanings indicated.

**(2) “COHABITANT” MEANS AN INDIVIDUAL WHO FOR A PERIOD OF AT LEAST 180 DAYS IN THE YEAR BEFORE THE DEATH OF A FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER:**

**(I) HAD A RELATIONSHIP OF MUTUAL INTERDEPENDENCE WITH THE FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER; AND**

**(II) RESIDED WITH THE FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER IN THE DWELLING.**

**(3) “Disabled law enforcement officer or rescue worker” means an individual who:**

**(i) 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**

**(ii) became disabled:**

**1. as a result of or in the course of employment as a law enforcement officer or a correctional officer; or**

**2. while in the active service of a fire, rescue, or emergency medical service, unless the disability was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.**

**[(3)] (4) (i) “Dwelling” means real property that:**

**1. is the legal residence of a disabled law enforcement officer or rescue worker, [or] a surviving spouse, OR A COHABITANT; and**

**2. is occupied by not more than two families.**

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

**[(4)] (5) “Fallen law enforcement officer or rescue worker” means an individual who dies:**

**(i) as a result of or in the course of employment as a law enforcement officer or a correctional officer; or**

**(ii) while in the active service of a fire, rescue, or emergency medical service, unless the death was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.**

~~[(5)] (6)~~ “Surviving spouse” means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on a dwelling that is owned by a disabled law enforcement officer or rescue worker, [or] a surviving spouse of a fallen law enforcement officer or rescue worker, **OR A COHABITANT:**

(1) if the dwelling was owned by 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 by the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer’s or rescue worker’s death;

(2) (I) if the disabled law enforcement officer or rescue worker was domiciled in the State as of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the fallen law enforcement officer or rescue worker, or the surviving spouse was domiciled in the State as of the date of the fallen law enforcement officer’s or rescue worker’s death and the dwelling was acquired by the disabled law enforcement officer or rescue worker within 2 years of the date the disabled law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or by the surviving spouse within 2 years of the fallen law enforcement officer’s or rescue worker’s death; or

**(II) IN HARFORD COUNTY, IF THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS DOMICILED IN THE STATE AS OF THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR THE FALLEN LAW ENFORCEMENT OFFICER OR RESCUE WORKER, THE SURVIVING SPOUSE, OR COHABITANT WAS DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN LAW ENFORCEMENT OFFICER’S OR RESCUE WORKER’S DEATH AND THE DWELLING WAS ACQUIRED BY THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WITHIN 2 YEARS OF THE DATE THE DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED OR BY THE SURVIVING SPOUSE OR COHABITANT WITHIN 2 YEARS OF THE FALLEN LAW ENFORCEMENT OFFICER’S OR RESCUE WORKER’S DEATH;**

(3) **IN HARFORD COUNTY, IF THE DWELLING WAS OWNED BY THE SURVIVING SPOUSE OR COHABITANT AT THE TIME OF THE FALLEN LAW ENFORCEMENT OFFICER’S OR RESCUE WORKER’S DEATH; OR**

(4) if the dwelling 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 [(1) or (2)] (1), (2), OR (3) of this subsection, to the extent of the previous credit.

(c) A county or municipal corporation may provide, by law, for:

(1) the amount and duration of a property tax credit allowed under this section; and

(2) any other provision necessary to carry out the provisions of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

### Article – Tax – Property

9–304.

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

(II) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS TITLE.

(III) “PUBLIC SAFETY OFFICER” MEANS A FIREFIGHTER, AN EMERGENCY MEDICAL TECHNICIAN, OR A LAW ENFORCEMENT OFFICER WHO IS A SWORN MEMBER OF AND EMPLOYED FULL TIME BY:

1. THE BALTIMORE CITY FIRE DEPARTMENT;
2. THE BALTIMORE CITY POLICE DEPARTMENT; OR
3. THE BALTIMORE CITY SHERIFF’S OFFICE.

(2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN BALTIMORE CITY THAT IS OWNED BY A PUBLIC SAFETY OFFICER IF THE PUBLIC SAFETY OFFICER IS OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9–105 OF THIS TITLE.

(3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION:

(I) MAY NOT EXCEED \$2,500 PER DWELLING; AND

~~(II) MAY NOT BE GRANTED TO MORE THAN ONE PUBLIC SAFETY OFFICER PER DWELLING~~ MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING.

(4) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, IN ANY TAXABLE YEAR IN WHICH A PUBLIC SAFETY OFFICER RECEIVES A CREDIT UNDER THIS SUBSECTION, THE PUBLIC SAFETY OFFICER MAY NOT RECEIVE ANY OTHER PROPERTY TAX CREDIT PROVIDED BY BALTIMORE CITY.

(II) IN ADDITION TO THE CREDIT UNDER THIS SUBSECTION, A PUBLIC SAFETY OFFICER MAY RECEIVE:

1. THE LOCAL PORTION OF THE CREDIT AUTHORIZED UNDER § 9-105 OF THIS TITLE; AND
2. THE CREDIT AUTHORIZED UNDER § 9-221 OF THIS TITLE.

~~(III) THE TOTAL AMOUNT OF CREDITS GRANTED FOR A DWELLING UNDER THIS PARAGRAPH MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX IMPOSED ON THE DWELLING.~~

(5) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY ESTABLISH, BY LAW:

(I) SUBJECT TO PARAGRAPH ~~(3)(i)~~ (3) OF THIS SUBSECTION, THE AMOUNT AND APPLICATION OF THE CREDIT UNDER THIS SUBSECTION;

(II) THE DURATION OF THE CREDIT;

(III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR PUBLIC SAFETY OFFICERS TO QUALIFY FOR THE CREDIT;

(IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT UNDER THIS SUBSECTION; AND

(V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS SUBSECTION.

SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That *Section 2* of this Act ~~shall take effect June 1, 2016, and~~ shall be applicable to all taxable years beginning after June 30, 2017.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

**Approved by the Governor, May 19, 2016.**