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April 25, 2017

The Honorable Lawrence J. Hogan, Jr.  
Governor of Maryland  
State House  
100 State Circle  
Annapolis, Maryland 21401

**RE: House Bill 979, "Property Tax Credit – Public Safety Officers"**

Dear Governor Hogan:

We have reviewed House Bill 979, "Property Tax Credit – Public Safety Officers" and approve it for constitutionality and legal sufficiency. We write to advise about the proper construction of a provision in the bill.

House Bill 979 authorizes counties and municipalities to grant a credit against the property tax imposed on a dwelling owned by a public safety officer. Section 9-259(c) of the bill states that the credit "may not exceed: (1) \$2,500 per dwelling; and (2) the amount of the property tax imposed on the dwelling." (Emphasis added). Testimony offered by the bill's sponsor at the bill hearings in both the House and the Senate made clear that the purpose of the bill was to authorize a maximum tax credit of \$2,500. However, the use of the conjunctive "and" raises the question of whether the General Assembly intended a maximum tax credit amount equal to the greater of \$2,500 or the amount of property tax imposed on the property. In light of the legislative history, we believe the provision should be construed as authorizing a credit that may not exceed *the lesser* of those amounts, and we suggest that the General Assembly enact clarifying legislation next session to change the "and" to an "or."

Article 15 of the Maryland Constitution requires property tax to be assessed uniformly. Although the Court of Appeals has always recognized that the legislature has broad discretion in the creation of property tax exemptions, the creation of credits for a term of years and the granting of partial exemptions has raised uniformity concerns. Nonetheless, the Court has recognized that the property tax system cannot be administered in perfect uniformity. Accordingly, the Court has accepted a five-year reassessment cycle as not being in violation of the uniformity clause. *Rogan v. County Commissioners of Calvert County*, 194 Md. 299, 309 (1949). Additionally, the Office of the Attorney General has opined that the homestead tax credit was not in clear violation of the uniformity clause until it reached its tenth year. *72 Opinions of the Attorney General* 350 (1987). While the duration of the tax credit is within the discretion of the local governing body, we

The Honorable Lawrence J. Hogan, Jr.  
April 25, 2017  
Page 2

recommend and assume that a local governing body will establish the duration for the property tax within the recognized time period.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian E. Frosh". The signature is fluid and cursive, with a long horizontal stroke at the end.

Brian E. Frosh  
Attorney General

BEF/DWS/kd

cc: The Honorable John C. Wobensmith  
Chris Shank  
Warren Deschenaux