

COUNTY ORDINANCE NO. 18-06

A BILL ENTITLED

AN ACT CONCERNING Tax Credits for Dwellings Owned by Disabled Law Enforcement Officers or Rescue Workers or Spouses of Fallen Law Enforcement Officers or Rescue Workers.

FOR THE PURPOSE of amending Section 5-10.2 of the Code of Public Local Laws to conform the same to the current enabling legislation contained in Section 9-210 of the Tax-Property Article of the Annotated Code of Maryland; extending the deadline for qualifying for the tax credit provided by Section 5-10.2 from two (2) to ten (10) years;

BY AMENDING Section 5-10.2 of the Code of Public Local Laws of Queen Anne's County, Maryland.

SECTION I

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, MARYLAND that Section 5-10.2 of the Code of Public Local Laws be and is hereby AMENDED to read as follows:

Chapter 5. County Finance

Article II. General Provisions

§ 5-10.2. Dwelling owned by disabled law enforcement officer or rescue worker or spouse of fallen law enforcement officer or rescue worker.

[Added 10-4-2008 by Ord. No. 08-18]

A. Definitions. The terms and phrases in this section have the same meanings as in § 9-210 of the Tax-Property Article of the Annotated Code of Maryland.

B. There is a tax credit from Queen Anne's County real property taxes 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 (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 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) 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 or the 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 ~~two~~ 10 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 ~~two~~ 10 years of the fallen law enforcement officer's or rescue worker's death; ~~or~~

(3) 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)(3) If the dwelling was acquired after the disabled law enforcement officer or rescue worker or the surviving spouse or the cohabitant qualified for credit for a former dwelling under Subsection B(1), ~~or~~ (2) or (3) of this subsection, to the extent of the previous credit.

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C. Amount and duration. The amount of the tax credit under the enforcement to qualify as shall continue Tax-Property Subsection B(1) and (2) above shall be 100% of Queen Anne's County real property taxes and shall continue for so long as the disabled law enforcement officer or rescue worker shall continue such or so long as the surviving spouse to qualify as such under § 9-210 of the Article of the Annotated Code of

Maryland.

SECTION II

BE IT FURTHER ENACTED that this Ordinance shall take effect on the forty-sixth (46th) day following its adoption.

INTRODUCED BY: Commissioner J. Wilson

DATE: March 13, 2018

PUBLIC HEARING HELD: April 10, 2018 @ 10:15 a.m.

VOTE: 4 Yea 0 Nay (Commissioner Buckey absent from meeting)

DATE OF ADOPTION: April 24, 2018

EFFECTIVE DATE: June 2, 2018