

COUNTY ORDINANCE NO. 19-11

AN EMERGENCY BILL ENTITLED

AN ACT CONCERNING the Establishment of a Tax Credit Against County Property Tax on Certain Real Property Owned by Volunteer Fire Department Members.

FOR THE PURPOSE of establishing a tax credit against County property tax on certain real property owned by Volunteer Fire Department Members in Queen Anne's County, establishing eligibility requirements for such tax credits and the amount, terms and conditions of the credit; and generally dealing with real property tax credits in Queen Anne's County, Maryland.

BY ENACTING a new Section 5-10.7 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 a new Section 5-10.7 be and is hereby ADOPTED to read as follows:

§5-10.7 Property Tax Credit For Real Property Owned by Certain Volunteer Fire Department members.

- A. Definitions. In this section, the following terms have the meanings indicated;
- (1) "Dwelling" has the meaning set forth in Section 9-105 of the Tax-Property Article of the Annotated Code of Maryland.
- B. Creation. In accordance with Section 9-260 of the Tax Property Article of the Annotated Code of Maryland, there is a Queen Anne's County property tax credit against the tax on real property that qualifies under this Section.
- C. Eligibility. A Queen Anne's County volunteer fire department member is eligible for a tax credit under this Section if the volunteer fire department member:
- (1) Is a member of one of the nine independent volunteer fire companies described in Chapter 21 of this Code.

- (2) Has maintained active service status as determined by the Queen Anne's County Fire and EMS Commission for at least three (3) consecutive calendar years accounting from January 1, 2016.
- (3) Amount of Credit.
 - (1) Subject to the conditions in this Section, the tax credit may be granted in an amount of up to \$2,500 per dwelling, but not to exceed the amount of the tax on the property;
 - (2) The eligible volunteer fire department member shall receive:
 - a. In tax years beginning July 1, 2019 and July 1, 2020, the tax credit not to exceed \$1,500.00.
 - b. In tax years beginning July 1, 2021 and July 1, 2022, the tax credit not to exceed \$2,000.00.
 - c. In tax years beginning July 1, 2023 and beyond, the tax credit not to exceed \$2,500.00.
- (4) Termination of Credit. The tax credit created by this Section shall terminate and the volunteer fire department member will not be eligible if any of the following occurs:
 - (1) The volunteer fire department member has failed to maintain active service status in the preceding calendar year. In the event the volunteer fire department member shall fail to maintain active service status for two consecutive years, the volunteer fire department member shall be ineligible to receive the tax credit until such time as the volunteer fire department member re-qualifies under Subsection C. of this Section, or
 - (2) The volunteer fire department member no longer resides in or owns the dwelling

for which the credit was granted.

- (5) Application and Annual Verification. On or before the date that is set by the Queen Anne's County Fire and EMS Commission, an individual seeking a credit under this Section must submit to the Fire and EMS Commission:
 - (1) An application in the form that the Fire and EMS Commission requires; and
 - (2) During each subsequent year, the verification that the Fire and EMS Commission requires to show that the individual and the property remain qualified for the credit.

The Fire and EMS Commission shall annually submit to the Queen Anne's County Department of Budget, Finance and Information Technology a list of the individuals and properties eligible to receive tax credit under this Section for the following tax year by June 1 of the preceding tax year to allow the Department of Budget, Finance and Information Technology to provide such tax credit on the tax bills rendered to the eligible individuals, except that, for the tax year beginning July 1, 2019, such list shall be submitted by June 15, 2019.

SECTION II

BE IT FURTHER ENACTED that this Ordinance shall be deemed an emergency bill affecting the health, welfare and safety of the citizens of Queen Anne's County and shall be effective immediately upon its adoption.

INTRODUCED BY: Commissioner J. Wilson

DATE: May 28, 2019

PUBLIC HEARING HELD: June 11, 2019 @ 6:30 pm

VOTE: 5 Yea 0 Nay

DATE OF ADOPTION: June 11, 2019

EFFECTIVE DATE: June 11, 2019