

COUNTY ORDINANCE NO. 08-18

A BILL ENTITLED

AN ACT CONCERNING a Property Tax Credit for Dwelling Owned by Spouse of Fallen, or by Disabled, Law Enforcement Officer or Rescue Worker.

FOR THE PURPOSE of granting a property tax credit under Section 9-210 of the Tax-Property Article of the Annotated Code of Maryland to the spouse of a fallen law enforcement officer or rescue worker and to a disabled law enforcement officer or rescue worker;

BY ADDING a new Section 5-10.2 to the Code of Public Local Laws of Queen Anne's County.

SECTION I

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, MARYLAND that a new Section 5-10.2 be added to Chapter 5 of the Code of Public Local Laws of Queen Anne's County, to read as follows:

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

A. Definitions. The terms and phrases in this section have the same meanings as in Section 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:

(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) 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

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

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

SECTION II

BE IT FURTHER ENACTED that this Bill shall take effect on the forty-sixth (46th) day following its passage but shall apply only against real estate taxes for the taxable year beginning July 1, 2009.

INTRODUCED BY: Commissioner Ransom

CO-SPONSORED BY: Commissioner Billups, Fordonski, Gunther, and Wargotz

DATE: August 5, 2008

PUBLIC HEARING HELD: August 19, 2008 @ 6:15 p.m.

VOTE: 5 Yea 0 Nay

DATE OF ADOPTION: August 19, 2008

Effective Date: October 4, 2008

FISCAL IMPACT NOTE

Legislation No: 0-08-18 **Hearing Date:** 8-19-08
Date Introduced: 8-5-08 **Note Date:** 8-15-08

Legislation Title: Property Tax Credit for Dwelling Owned by Spouse of Fallen, or by Disabled, Law Enforcement Officer or Rescue Worker

Description:

The purpose of this legislation is to grant a 100% property tax credit to the spouse of a fallen law enforcement officer or rescue worker and to a disabled law enforcement officer or rescue worker.

Analysis of Fiscal Impact:

According to the fiscal note for SB 481, the average assessment in Queen Anne's County is \$336,744. At a tax rate of \$0.77, the average property tax bill is \$2,593. This would be the approximate loss in property tax revenue per eligible county resident, should this legislation be adopted.

Because the number of people eligible for this tax credit living in Queen Anne's County is not known, the full fiscal impact cannot be accurately estimated at this time.