HOWARD COUNTY DEPARTMENT OF FINANCE
3430 Courthouse Drive ■ Ellicott City, Maryland 21043 ■ 410-313-4075

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Sec. 20.119A. Credit for surviving spouse of fallen law enforcement officers or rescue workers.

(a) *Definitions.* In this section the following words have the meanings indicated.

(1) (i)*Disabled law enforcement officer or rescue worker means an individual who:*

1. 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
2. Became disabled:
   a. As a result of or in the course of employment as a law enforcement or correctional officer for Howard County or a jurisdiction with reciprocity; or
   b. While in active service of a career of volunteer fire, rescue or emergency medical service of Howard County or a jurisdiction with reciprocity

(ii) *Disabled law enforcement officer or rescue worker* does **not** include an individual whose disability is the result of:

1. The individual's own willful misconduct or abuse alcohol or drugs; or
2. An Occupational Disease that did not result from accidental injury within the meaning of those terms under the Maryland Workers Compensation Act

(2) (i) *"Dwelling"* means real property that:

1. Is the legal residence of a surviving spouse; or disabled law enforcement officer or rescue worker; and
2. Is occupied by not more than 2 families.

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

(3) *"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 correctional officer; or

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

(4) *Jurisdiction with reciprocity means* jurisdiction in the State of Maryland that offers a similar credit to a Howard County disabled law enforcement officer or rescue worker

(5) "*Surviving Spouse*" means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.

(b) *Credit.* In accordance with Section 9-210 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit under this section against the county property tax imposed on a dwelling if the owner is a Disabled law enforcement officer or rescue worker or the surviving spouse of a fallen law enforcement officer or rescue worker and:

(1)The dwelling was owned by:

(i) 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

(ii) the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer or rescue worker's death;

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(2) (I) The Disabled Law Enforcement Officer or Rescue Worker, 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 or rescue worker's death or the disabled Law Enforcement Officer or Rescue Worker's Disability and ;

(II) the dwelling was acquired by the Disabled Law Enforcement Officer or rescue worker or surviving spouse within two years of the date the disabled Law enforcement officer or rescue worker was adjudged to be permanently and totally disabled or the fall law enforcement officer or rescue worker's death; or

(3) the dwelling was acquired after the surviving spouse or disabled law enforcement officer or rescue worker 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 of Credit.* The amount of the tax credit is equal to 100% of the county property tax imposed on the dwelling.

(d) *Term of Credit.* (1)The tax credit continues until the surviving spouse remarries, without further application by the surviving spouse, or until the disabled law enforcement officer or rescue worker is no longer permanently and totally disabled as determined by an administrative body or court of competent jurisdiction authorized to make such determination. Additional applications are not required (2) An individual who received a credit based on employment or service in a jurisdiction with reciprocity is not disqualified from receiving the credit because the jurisdiction discontinues offering a similar credit to a Howard County disabled law enforcement officer or rescue worker

(e) *Application.* A surviving spouse or disabled law enforcement officer or rescue worker:

(1) Is eligible for the tax credit beginning in the first taxable year after the date of the:
   (i) fallen law enforcement officer or rescue worker's death; or
   (ii) disabled law enforcement officer or rescue worker's disability; and

(2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit is requested to begin.

(f) *Administration:*

(1) The Director of Finance shall develop an application form and establish procedures to administer the tax credit established in this section.

(2) Notwithstanding subsection (d) of this section, the Director of Finance may require an individual who receives a tax credit under this section to provide evidence of continued eligibility for the credit.

(g) *Construction* : An individual who worked for a jurisdiction with reciprocity is eligible to to receive a credit under this section only to the extend the individual would qualify for the similar tax credit in the jurisdiction with reciprocity if the individual were a resident there,

Section 2. And Be It further Enacted *by the County Council of Howard County, Maryland, that This Act shall become effective 61 days after its enactment*

(C.B. 7, 2003, § 1; C.B. 52, 2003, § 1; C.B. 76, 2007, § 1)

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P.O. Box 3370 ■ Ellicott City, Maryland 21041 ■ 410-313-4076

Division of Property Tax Accounting

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APPLICATION FOR TAX CREDIT
FOR DWELLING OWNED BY DISABLED LAW ENFORCEMENT OFFICER, OR RESCUE WORKER,

Howard County Code Section 20-119A

The Annotated Code of Maryland, Tax-Property Article Section 9-210 provides for a property tax credit to be granted, upon application, on the dwelling owned by the disabled law enforcement or rescue worker as the result of or in the course of employment as a law enforcement officer or while in the active service of a fire, rescue or emergency medical service. The amount of the credit is equal to 100% of the County Property Tax without further application, providing evidence of continued eligibility is filed with the Director of Finance annually. Application shall be filed not later than September 30th in the first taxable year after the date of the Disability, (HCC 20.119 (B)(2)).

Date of Application: _____ Property Account Number: _____

Disabled Law Enforcement Officer or Emergency Worker's Name _____

Property Address: _____

County & Agency employed by _____

I am requesting the above tax credit on the basis of the following eligibility: (Check One)

☐ Above dwelling was owned by the Disabled Law Enforcement Officer or Disabled Rescue worker at the time of worker's disability.

☐ Disabled Law enforcement officer, rescue worker was domiciled in Maryland at time of Law Enforcement Officer or Rescue worker's disability and the above dwelling was acquired by spouse within 2 years of the date of disability. Please complete the following:

Address at date of disability: _____ Date dwelling acquired: _____

☐ Credit previously granted on another property to be transferred to this property. Please complete the following:

Original Property Account Number: _____ Original Property Address: _____

I understand that I will be required to provide the Director of Finance an annual statement of continued eligibility for this tax credit.

_____
Signature of Owner

Please attach Law Enforcement Officer or Emergency worker's Annual Certification completed by the Chief of the Law Enforcement, Fire, Rescue or Emergency Medical Service for the jurisdiction that employed the Law Enforcement Officer or Emergency worker and the letter provided as certification of the disability.

(Do Not Write Below This Line)

Tax Year _____ Assessment _____
County Tax _____ Amount of Credit _____
Approved: _____
Disapproved: _____
Reason: _____

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Howard County Code Section 20.119A provides for a property tax credit for the disabled rescue worker or law enforcement officers. "Law Enforcement Officers or Rescue Workers who became disabled as a result of or in the course of employment as a law enforcement officer or rescue worker 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.

Law Enforcement Officers or Rescue Worker's Name

_____

I certify that the above individual meets the definition of "Disabled Law Enforcement Officers or Rescue Workers", i.e.

Law Enforcement Officer or Rescue Worker was in the active service of my command on the Law Enforcement Officer or Rescue Worker's date of disability

Law Enforcement Officer or Rescue Worker's death was not the result of willful misconduct or abuse of alcohol or drugs.

_____	_____
Name	Signature
_____	_____
Title	Department
_____	_____
Jurisdiction	Date

Subscribed and sworn before me:

State of _____ City/County of _____

This _____ day of _____, 20___

_____	_____
My commission expires	Notary Public

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Howard County Code Section 20.119A provides for a property tax credit for the Dwelling owned by the disabled Law Enforcement Officer or Rescue Worker.

"***Disabled***" law enforcement officer or rescue worker is defined as an individual who: has been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination,
"Dwelling" is defined as the legal residence of the disabled law enforcement officer or rescue worker and may not be occupied by more than two families. "

Property Account Number: _____

Owner's Name _____

Property Address _____

I certify that I continue to meet eligibility as defined above.

My legal residence continues to be the above property.

The above property is not occupied by more than two families.

_____ _____
Signature Date

Subscribed and sworn before me:

State of _____ City/County of _____

This _____ day of _____, 20___

_____ _____
My commission expires Notary Public