

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2009 Legislative Session

Legislative Day # 8

BILL NO. 2009-05

Introduced by: Charles County Commissioners

TAXATION – REAL PROPERTY TAX

Date introduced: 06 / 17 / 09

Public Hearing: 07 / 14 / 09 @ 5:00 p.m.

Commissioners Action: 07 / 22 / 09 ENACT

Commissioner Votes: WC: Y, EP: Y, RC: Y, SG: N/A, GH: Y

Pass/Fail: Pass

Effective Date: 09 / 05 / 09

Remarks: _____

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND
2009 Legislative Session

Bill No. 2009-05

Chapter. No. 281-22

Introduced by County Commissioners of Charles County, Maryland

Date of Introduction June 17, 2009

BILL

AN ACT concerning
TAXATION – REAL PROPERTY TAX

FOR the purpose of

Adding law enforcement and corrections officers to the definition of “fallen rescue worker;” amending the duration of the tax credit; and, setting forth the amount of the tax credit for rescue workers that serve Charles County and for rescue workers serving other counties.

BY repealing and reenacting, with amendments:

Chapter 281-22 – Credit for Surviving Spouse of Fire, Rescue, and Emergency Medical Service Personnel
Code of Charles County, Maryland
(1994 Edition, 2000 Supplement)

SECTION 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as follows:

§ 281-22. Credit for surviving spouse of LAW ENFORCEMENT, CORRECTIONS, fire, rescue and emergency medical service personnel

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A. **Definitions.** In this section the following words have the meanings indicated.

(1) (a) "DWELLING" means real property that:

(I) is the legal residence of a surviving spouse; and

(II) is occupied by not more than 2 families.

(b) "DWELLING" includes the lot or curtilage and structures necessary to use the real property as a residence.

(2) "FALLEN RESCUE WORKER" means an individual who dies in the line of duty, while in the active service of a LAW ENFORCEMENT, CORRECTIONS, fire, rescue, or emergency medical service, unless the death was the result of the individual's own willful misconduct or abuse of alcohol or drugs.

(3) "SURVIVING SPOUSE" means a surviving spouse, who has not remarried, of a fallen 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 surviving spouse of a fallen rescue worker and:

(1) The dwelling was ~~owned~~ occupied by the fallen rescue worker at the time of the fallen rescue worker's death;

(2) The fallen rescue worker or the surviving spouse was domiciled in the state as of the date of the fallen rescue worker's death and the dwelling was acquired by the surviving spouse within 2 years of the fallen rescue worker's death; or

(3) The dwelling was acquired after 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. **Duration of Credit.** The tax credit continues [for five years] UNTIL THE SURVIVING SPOUSE REMARRIES[, without further application by the surviving spouse].

1 D. **Amount of Credit.**

2 (1) IF THE FALLEN RESCUE WORKER'S PRIMARY PLACE OF EMPLOYMENT OR
3 VOLUNTEERISM WAS IN THE COUNTY, THEN THE [The] amount of the tax credit is
4 equal to 100% of the county property tax imposed on the dwelling.

5 (2) IF THE FALLEN RESCUE WORKER'S DOMICILE IS IN THE COUNTY BUT THE
6 PRIMARY PLACE OF EMPLOYMENT OR VOLUNTEERISM WAS OUTSIDE OF THE
7 COUNTY, THEN THE AMOUNT OF THE TAX CREDIT IS EQUAL TO 50% OF THE
8 COUNTY PROPERTY TAX IMPOSED ON THE DWELLING.

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10 E. **Application.** A surviving spouse:

11 (1) Is eligible for the tax credit beginning in the first taxable year after the date of the
12 fallen rescue worker's death;

13 (2) May apply for the tax credit on or before September 30 in the taxable year for which
14 the credit is requested to begin;

15 (3) MUST SUBMIT A RENEWAL APPLICATION EACH YEAR.

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17 F. **Administration.**

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

20 (2) [Notwithstanding subsection (D) of this section, the Director of Fiscal Services may
21 require an individual who receives a tax credit under this section to provide evidence
22 of continued eligibility for the credit] THE DIRECTOR OF FISCAL SERVICES
23 WILL REQUIRE EVIDENCE OF CONTINUED ELIGIBILITY THROUGH THE
24 ANNUAL RENEWAL APPLICATION.

25 (3) Each year, the Director of Fiscal Services shall submit a report to the county
26 commissioners detailing the fiscal impact of this tax credit on the county.

27 (4) NOTWITHSTANDING SUBSECTION (E) OF THIS SECTION, THE CREDIT
28 WILL NOT BE APPLIED RETROACTIVELY.

1 **SECTION 2.** BE IT FURTHER ENACTED, that this Act shall take effect [FORTY-FIVE (45)]
2 calendar days after it becomes law.

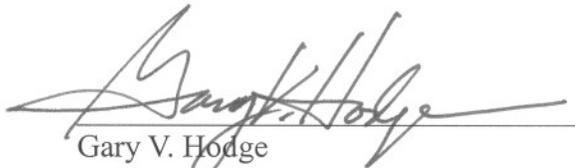
3 COUNTY COMMISSIONERS OF
4 CHARLES COUNTY, MARYLAND

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Wayne Cooper, President

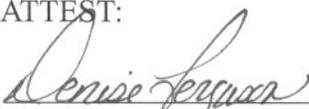
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14 Edith J. Patterson, Vice President

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18 Reuben B. Collins II

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23 Samuel N. Graves, Jr.

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28 Gary V. Hodge

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34 ATTEST:

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37 Denise Ferguson, Clerk
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