

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2023 Legislative Session

Bill 2023-08

PROPERTY TAX CREDIT FOR VOLUNTEER EMERGENCY RESPONDERS

Introduced by Charles County Commissioners

For the purpose of amending the local law to provide a tax credit against the property tax imposed on the owner-occupied residence of certain emergency responders and their surviving spouses. By adding: Chapter 281-28 Tax – Credit for Volunteer Emergency Responders *Code of Charles County, Maryland (2022 Edition)*

Date introduced: 07 / 25 / 2023

Public Hearing: 09 / 19 / 2023 Virtual and In-Person @ 6:00 p.m.

Commissioners Action: 09 / 19 / 2023

Commissioner Votes: RBC: Y, GB: Y, TC: Y, AS: Y, RP: Y

Pass/Fail: Pass

Effective Date: 10 / 04 / 2023

Remarks: _____

NOTE: CAPITALS indicate matter added to existing text.
[Brackets] indicate matter deleted from existing law.

1 COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

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4 **2023 Legislative Session**

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6 Bill No. 2023-08

7 Chapter. No. 281

8 Introduced by Charles County Commissioners

9 Date of Introduction July 25, 2023

10
11 **BILL**

12 AN ACT concerning

13 **PROPERTY TAX CREDIT FOR VOLUNTEER EMERGENCY RESPONDERS**

14
15 FOR THE PURPOSE OF AMENDING THE LOCAL LAW TO PROVIDE A TAX
16 CREDIT AGAINST THE PROPERTY TAX IMPOSED ON THE OWNER-OCCUPIED
17 RESIDENCE OF CERTAIN EMERGENCY RESPONDERS AND THEIR SURVIVING
18 SPOUSES.

19
20 BY adding:

21 Chapter 281-28 Tax – Credit for Volunteer Emergency Responders

22 *Code of Charles County, Maryland*

23 *(2022 Edition)*

24
25 **SECTION 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF**
26 **CHARLES COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as**
27 **follows:**

28 **Chapter 281 – Taxation**

29 **§281-28 Tax – Credit for Volunteer Emergency Responders**

30 A. DEFINITIONS. IN THIS CHAPTER, THE FOLLOWING WORDS HAVE THE
31 MEANINGS INDICATED:

32
33 EMERGENCY RESPONDER MEANS AN INDIVIDUAL WHO IS AN ACTIVE OR
34 RETIRED VOLUNTEER MEMBER OF A FIRE, RESCUE, OR EMERGENCY MEDICAL

1 SERVICES COMPANY IN CHARLES COUNTY.

2
3 SURVIVING SPOUSE MEANS THE SURVIVING SPOUSE OF AN EMERGENCY
4 RESPONDER WHO HAS NOT REMARRIED.

5
6 B. CREDIT. IN ACCORDANCE WITH §9-310 OF THE TAX-PROPERTY ARTICLE OF THE
7 ANNOTATED CODE OF MARYLAND, AN OWNER OF REAL PROPERTY MAY RECEIVE
8 A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY
9 TAX IMPOSED ON THE REAL PROPERTY IN CHARLES COUNTY IF THE REAL
10 PROPERTY IS THE PRINCIPAL RESIDENCE OF AN EMERGENCY RESPONDER. THE
11 SURVIVING SPOUSE OF AN EMERGENCY RESPONDER MAY RECEIVE A PROPERTY
12 TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX
13 IMPOSED ON THE REAL PROPERTY IN CHARLES COUNTY IF THE REAL PROPERTY
14 WAS THE PRINCIPAL RESIDENCE OF THE EMERGENCY RESPONDER AT THE TIME
15 OF THE EMERGENCY RESPONDERS' DEATH, OR THE SURVIVING SPOUSE
16 ACQUIRES THE REAL PROPERTY AND IT IS THEIR PRINCIPAL RESIDENCE WITHIN
17 TWO (2) YEARS OF THE DEATH OF THE EMERGENCY RESPONDER.

18
19 C. ADMINISTRATION. THIS SECTION SHALL BE ADMINISTERED BY THE DIRECTOR
20 OF FISCAL AND ADMINISTRATIVE SERVICES, WHO SHALL ESTABLISH PROCESSES
21 FOR ADMINISTERING THE TAX CREDIT, TO INCLUDE AN APPLICATION FORM TO
22 BE COMPLETED BY THE EMERGENCY RESPONDER OR SURVIVING SPOUSE AND
23 SIGNED UNDER OATH AND UNDER PENALTY OF PERJURY.

24
25 D. AMOUNT. THE TAX CREDIT SHALL BE THE LESSER OF \$500 ANNUALLY OR THE
26 AMOUNT OF THE COUNTY REAL PROPERTY TAX IMPOSED ON THE REAL
27 PROPERTY ANNUALLY.

28
29 E. NO RETROACTIVITY. THE TAX CREDIT SHALL BEGIN WITH THE 2024-2025 FULL
30 YEAR TAX ASSESSMENT, AND CONTINUE FOR EACH YEAR THEREAFTER. THE
31 CREDIT SHALL NOT BE APPLIED RETROACTIVELY TO ANY PREVIOUS TAX YEAR
32 ASSESSMENTS.

33
34 F. ELIGIBILITY. TO BE ELIGIBLE FOR THE TAX CREDIT UNDER THIS SECTION, THE
35 EMERGENCY RESPONDER OR SURVIVING SPOUSE SHALL NOT EXCEED A
36 FEDERAL ADJUSTED GROSS INCOME OF \$150,000. THE EMERGENCY RESPONDER
37 SHALL ALSO MEET THE FOLLOWING CRITERIA, OR HAVE MET THE FOLLOWING
38 CRITERIA AT THE TIME OF THEIR DEATH IN THE CASE OF ELIGIBILITY FOR A
39 SURVIVNG SPOUSE:

40
41 (I) ACTIVE VOLUNTEER MEMBER STATUS WITH THE CHARLES COUNTY
42 LENGTH OF SERVICE AWARD PROGRAM DURING THE PRECEDING
43 CALENDAR YEAR, AS FURTHER DESCRIBED IN CHAPTER 54 OF THE
44 CHARLES COUNTY CODE; OR

45
46 (II) QUALFIED VOLUNTEER ENTITLED TO RECEIVE THE LENGTH OF
47 SERVICE AWARD PROGRAM BENEFIT AS FURTHER DESCRIBED IN CHAPTER
48 54 OF THE CHARLES COUNTY CODE.


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SECTION 2. AND BE IT FURTHER ENACTED, THAT THIS ACT SHALL TAKE EFFECT FORTY-FIVE (45) DAYS FROM THE DATE IT BECOMES LAW.

ADOPTED this 19th day of September 2023.

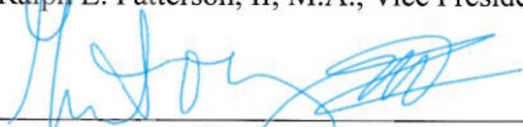
COUNTY COMMISSIONERS
CHARLES COUNTY, MARYLAND




Reuben B. Collins, II, Esq., President



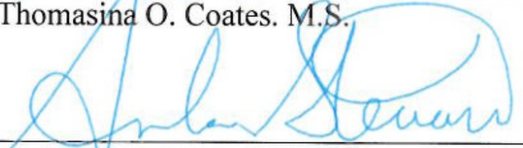
Ralph E. Patterson, II, M.A., Vice President



Gilbert O. Bowling, III



Thomasina O. Coates, M.S.



Amanda M. Stewart, M. Ed.

ATTEST:


Carol A. DeSoto, Clerk to the Commissioners