

1 **..Title**

2 **Property tax credits for 9-1-1 Specialists and Public Safety Officers** – For the purpose of  
3 granting property tax credits and property tax relief allowed by Maryland state law for the City of  
4 Annapolis 9-1-1 specialists and public safety officers in the Annapolis Fire Department and Police  
5 Department; and generally related to city tax credits.

6 **..Body**

7 **CITY COUNCIL OF THE**  
8 **City of Annapolis**

9 **Ordinance 19-23**

10 **Introduced by: Alderman Gay**

11 **Co-sponsored by: Alderwoman Tierney, Mayor Buckley**

12 **Referred to**

13 Finance Committee

14 Public Safety Committee

15 **AN ORDINANCE** concerning

16 **Property tax credits for 9-1-1 Specialists and Public Safety Officers**

17 **FOR** the purpose of granting property tax credits and property tax relief allowed by Maryland  
18 state law for the City of Annapolis 9-1-1 specialists and public safety officers in the  
19 Annapolis Fire Department and Police Department; and generally related to city tax credits.

20 **BY** enacting with amendments the following portions of the Code of the City of Annapolis,  
21 2023 Edition

22 **6.04.126**

23 **6.04.127**

24 **SECTION I: BE IT ESTABLISHED AND ORDAINED BY THE ANNAPOLIS CITY**  
25 **COUNCIL** that the Code of the City of Annapolis shall be amended to read as follows:

26 **Title 6 - REVENUE AND FINANCE**

27 **Chapter 6.04 - Finance and Taxation Generally**

28 **Section 6.04.126 - 9-1-1 specialist property tax credit.**

29 **A. Definitions. In this section, the following terms have the meanings indicated:**

30 1. "9-1-1 specialist" has the meaning set forth in Maryland Tax - Property Code  
31 Annotated § 9-262 and, in the City of Annapolis, includes:

32 a. **Police Communication Operator I; or**

33 **Explanation:**

34 ~~Strikethrough~~ indicates matter stricken from existing law.

35 Underlining & black indicate copyediting or reformatting of existing law

36 Underlining & red indicate new matter added to code.

1 b. Police Communication Operator II; or

2 c. Police Communications Manager.

3 2. "Department" means the City of Annapolis department that administers and  
4 enforces the requirements of this chapter, or their designee, as assigned by the City  
5 Manager.

6 3. "Dwelling" has the meaning set forth in Maryland Tax - Property Code Annotated  
7 §9-262.

8 **B. Property tax credit.** There is a City of Annapolis property tax credit against the tax on  
9 real property levied on a dwelling owned by an eligible 9-1-1 specialist in accordance  
10 with Maryland Tax - Property Code Annotated § 9-262.

11 **C. Eligibility.** A 9-1-1 specialist is eligible for a tax credit under this section if the 9-1-1  
12 specialist:

13 1. Is employed full-time by the Annapolis Police Department;

14 2. Has completed the employment probationary period; and

15 3. The credit is not combined with other property tax credits permitted under  
16 Maryland Tax - Property Code Annotated § 9-262 or Title 6 of the City Code.

17 **D. Amount of Credit.** The tax credit provided in this section shall be:

18 1. Based on the total real property tax assessed by the City for the dwelling for  
19 which the credit is sought; and

20 2. The tax credit may not exceed \$2,500 or the total City tax due on the dwelling.

21 **E. Termination of credit.**

22 1. The tax credit created by this section shall terminate, and the 9-1-1 specialist will  
23 not be eligible if any of the following occurs:

24 a. The Annapolis Police Department no longer employs the 9-1-1 specialist  
25 for a reason other than a service-related disability.

26 b. The 9-1-1 specialist no longer resides in or owns the dwelling for which the  
27 tax credit was granted.

28 2. If the 9-1-1 specialist was separated from employment "for cause", the former 9-1-  
29 specialist shall be liable for:

30 a. All of the property taxes that the 9-1-1 specialist would have been liable  
31 for in the taxable year of the separation of employment as if the tax credit  
32 had not been granted under this section; and

33 b. All interest and penalties on those taxes computed in the manner set forth  
34 in this section.

35 3. If the 9-1-1 specialist was separated from employment for reasons other than "for  
36 cause":

**Explanation:**

~~Strikethrough~~ indicates matter stricken from existing law.

Underlining & black indicate copyediting or reformatting of existing law

Underlining & red indicate new matter added to code.

- 1                   a. The tax credit shall be applied only to the portion of the taxable year for  
2                   which the 9-1-1 specialist was eligible for the tax credit; and  
3                   b. The former 9-1-1 specialist shall be liable for all remaining property taxes.

4 **F. Filing the Application.**

- 5                   1. A 9-1-1 specialist seeking a credit under this section must submit an application  
6                   on or before a date set by the Department:  
7                    a. In a form that the Department requires; and  
8                    b. The Department must verify that the individual and the property remain  
9                    qualified for the credit;  
10                  2. If the application or renewal is filed after the date set by the Department, the  
11                  credit shall be disallowed that year but shall be treated as an application or  
12                  renewal for a tax credit for the following taxable year.

13  
14  
15 **Title 6 - REVENUE AND FINANCE**

16 **Chapter 6.04 - Finance and Taxation Generally**

17 **Section 6.04.127 - Public Safety Officer property tax credit.**  
18

19 **A. Definitions.** In this section, the following terms have the meanings indicated:

- 20                  1. "Department" means the City of Annapolis department that administers and  
21                  enforces the requirements of this chapter, or their designee, as assigned by the  
22                  City Manager.  
23                  2. "Dwelling" has the meaning set forth in Maryland Tax - Property Code Annotated  
24                  § 9-260.  
25                  3. "Public Safety Officer" has the meaning set forth in Maryland Tax - Property  
26                  Code Annotated § 9-260.

27 **B. Property tax credit.** There is a City of Annapolis property tax credit against the tax on  
28 real property on the primary dwelling owned by an eligible Public Safety Officer in  
29 accordance with Maryland Tax - Property Code Annotated § 9-260.

30 **C. Eligibility.** A Public Safety Officer is eligible for a tax credit under this section if the  
31 Public Safety Officer:

- 32                  1. Is employed full-time by:  
33                    i. The Annapolis Fire Department as a firefighter or emergency medical  
34                    technician; or  
35                    ii. The Annapolis Police Department as a police officer; and  
36                  2. Has completed the employment probationary period; and

**Explanation:**

~~Strikethrough~~ indicates matter stricken from existing law.  
Underlining & black indicate copyediting or reformatting of existing law  
Underlining & red indicate new matter added to code.

1 3. The credit is not combined with other property tax credits permitted under  
2 Maryland Tax - Property Code Annotated § 9-262 or Title 6 of the City Code.

3 **D. Amount of Credit.** The tax credit provided in this section shall be:

4 1. Based on the total real property tax assessed by the City for the dwelling for  
5 which the credit is sought; and

6 2. The tax credit may not exceed \$2,500 or the total City tax due on the dwelling.

7 **E. Termination of Credit.**

8 1. The tax credit created by this section shall terminate, and the Public Safety  
9 Officer shall not be eligible, if any of the following occurs:

10 a. The Public Safety Officer is no longer employed full-time by the public  
11 safety agency for a reason other than a service-related disability;

12 b. The Public Safety Officer no longer resides in or owns the dwelling for  
13 which the credit was granted; or

14 c. The Public Safety Officer is no longer eligible under this section.

15 2. If the Public Safety Officer was separated from employment "for cause" as set forth  
16 in this section, the former Public Safety Officer shall be liable for:

17 a. All of the property taxes that the Public Safety Officer would have been  
18 liable for in the taxable year of the separation of employment as if the tax  
19 credit had not been granted under this section; and

20 b. All interest and penalties on those taxes are computed in the manner set  
21 forth in this section.

22 3. If the Public Safety Officer was separated from employment for reasons other than  
23 "for cause":

24 a. The tax credit shall be applied only to the portion of the taxable year for  
25 which the Public Safety Officer was eligible for the tax credit; and

26 b. The former Public Safety Officer shall be liable for all remaining property  
27 taxes.

28 **F. Filing the Application.**

29 1. The Public Safety Officer seeking a credit under this section must apply:

30 a. In a form that the Department requires; and

31 b. The Department must verify that the individual and the property remain  
32 qualified for the credit;

33 2. An application for, or for a renewal of, the tax credit created by this section:

34 a. Shall be filed on or before a date set by the Department.

**Explanation:**

~~Strikethrough~~ indicates matter stricken from existing law.

Underlining & black indicate copyediting or reformatting of existing law

Underlining & red indicate new matter added to code.

1                    b. If the application or renewal is filed after the date set by the Department,  
2                    the credit shall be disallowed that year but shall be treated as an  
3                    application or renewal for a tax credit for the following taxable year.

4  
5 **SECTION II: AND BE IT FURTHER ESTABLISHED AND ORDAINED BY THE**  
6 **ANNAPOLIS CITY COUNCIL** that this ordinance shall take effect immediately upon passage.

7  
8 **SECTION III: AND BE IT FURTHER ESTABLISHED** that the Department, within 90 days  
9 of enactment, shall promulgate such regulations as are necessary and proper for the full  
10 implementation of this Ordinance.  
11

**Explanation:**

~~Strikethrough~~ indicates matter stricken from existing law.  
Underlining & black indicate copyediting or reformatting of existing law  
Underlining & red indicate new matter added to code.