



# LEGISLATIVE SUMMARY

O-19-23

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

This summary was prepared by the City of Annapolis Office of Law for use by members of the Annapolis City Council during the consideration of the legislation.

## BACKGROUND

Maryland statutes allow the City of Annapolis to offer property tax credits, deferrals, and other similar benefits to several different groups. Annapolis has implemented several of them, including for elderly or disabled homeowners.

The City has not implemented property tax credits allowed for 911 specialists and public safety officers.

### STATE LAW PERMISSION

MD. Tax - Property Code § 9-262 (2022)

- "(c) For any taxable year, the credit under this section may not exceed the lesser of:
- (1) \$2,500 per dwelling; or
  - (2) the amount of property tax imposed on the dwelling.
- (d) The governing body of a county or a municipal corporation may establish, by law:
- (1) subject to subsection (c) of this section, the amount of the credit under this section;
  - (2) the duration of the credit;
  - (3) additional eligibility requirements for 9–1–1 specialists/public safety officer to qualify for the credit;
  - (4) procedures for the application and uniform processing of requests for the credit; and
  - (5) any other provisions necessary to carry out this section."

## BILL SUMMARY

O-19-23 grants property tax credits by adding two new tax credit sections to the City code in Title 6 § 04.126 & 04.127:

- 1) 911 specialists - Police Communication Operators I & II, and Police Communications Manager, and
- 2) Public safety officers - Annapolis Fire Department firefighters, emergency medical technicians, and police officers.



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## 1) Who Gets the Property Tax Credit

O-19-23 uses the state definition of "9-1-1 Specialist" and "Public Safety Officer." The legislation includes the job titles that correspond to the state definition.

It applies to Specialists and Officers who live in the City of Annapolis.

## 2) What is the Tax Credit

9-1-1 Specialists and Public Safety Officers would receive a property tax credit on their primary dwelling, which must be classified as real property.

## 3) Amount of Tax Credit

The tax credit is limited to \$2,500. That is the maximum allowed by the state.

The credit cannot be combined with specific other state or city property tax credits.

## 4) Rules for Receiving the Tax Credit

9-1-1 Specialists and Public Safety Officers must apply for the tax credit from the City.

It begins after they've completed their probationary period on the job.

They would no longer receive the credit if they: change to a job not covered by definition, are separated from employment "for cause," or are no longer living in the city.

The Finance Department, or whichever department the City Manager designates to handle the tax credit, must prepare and promulgate further rules and regulations to implement the Tax Credit program.