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

..Body

**CITY COUNCIL OF THE
City of Annapolis**

Ordinance 19-23

Introduced by: Alderman Gay

Co-sponsored by: Alderwoman Tierney, Mayor Buckley

Referred to

Finance Committee

Public Safety Committee

AN ORDINANCE concerning

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

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

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

6.04.126

6.04.127

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

Title 6 - REVENUE AND FINANCE**Chapter 6.04 - Finance and Taxation Generally****Section 6.04.126 - 9-1-1 specialist property tax credit.**

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

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

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

Explanation:

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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":

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a. The tax credit shall be applied only to the portion of the taxable year for which the 9-1-1 specialist was eligible for the tax credit; and

b. The former 9-1-1 specialist shall be liable for all remaining property taxes.

F. Filing the Application.

1. A 9-1-1 specialist seeking a credit under this section must submit an application on or before a date set by the Department:

a. In a form that the Department requires; and

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

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

Title 6 - REVENUE AND FINANCE

Chapter 6.04 - Finance and Taxation Generally

Section 6.04.127 - Public Safety Officer property tax credit.

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

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

2. "Dwelling" has the meaning set forth in Maryland Tax - Property Code Annotated § 9-260.

3. "Public Safety Officer" has the meaning set forth in Maryland Tax - Property Code Annotated § 9-260.

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

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

1. Is employed full-time by:

i. The Annapolis Fire Department as a firefighter or emergency medical technician; or

ii. The Annapolis Police Department as a police officer; and

2. Has completed the employment probationary period; and

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- 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.

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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

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