

**CITY OF BALTIMORE
COUNCIL BILL 18-0304
(First Reader)**

Introduced by: Councilmember Costello, President Young, Councilmembers Scott, Henry,
Stokes, Cohen, Middleton, Burnett, Clarke, Reisinger, Bullock, Pinkett

Introduced and read first time: November 19, 2018

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Planning, Department of
Housing and Community Development, Department of Real Estate, Department of Finance,
Board of Estimates

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Property Tax Credit – 9-1-1 Public Safety Telecommunicators**

3 FOR the purpose of establishing a tax credit against the property tax imposed on the principal
4 residences of certain 9-1-1 public safety communicators; imposing certain limitations,
5 conditions, and qualifications for credit eligibility; providing for the amount, duration, and
6 administration of the credit; defining certain terms; providing for a special effective date; and
7 generally relating to a property tax credit for qualified 9-1-1 public safety telecommunicators.

8 BY authority of

9 Tax-Property Article
10 Section 9-262
11 Maryland Code

12 BY adding

13 Article 28 - Taxes
14 Section 10-22
15 Baltimore City Code
16 (Edition 2000)

17 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
18 Laws of Baltimore City read as follows:

19 **Baltimore City Code**

20 **Article 28. Taxes**

21 **Subtitle 10. Credits**

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

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§ 10-22. 9-1-1 PUBLIC SAFETY TELECOMMUNICATORS.

(A) *DEFINITIONS.*

(1) *IN GENERAL.*

IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

(2) *9-1-1 PUBLIC SAFETY TELECOMMUNICATOR.*

“9-1-1 PUBLIC SAFETY TELECOMMUNICATOR” MEANS A BALTIMORE CITY EMPLOYEE WHOSE DUTIES AND RESPONSIBILITIES INCLUDE:

- (I) ANSWERING, RECEIVING, TRANSFERRING, AND DISPATCHING 9-1-1 CALLS;
- (II) OTHER SUPPORT FUNCTIONS RELATED TO 9-1-1 CALLS; OR
- (III) DISPATCHING LAW ENFORCEMENT OFFICERS, FIRE RESCUE SERVICES, EMERGENCY MEDICAL SERVICES, AND OTHER PUBLIC SAFETY SERVICES TO THE SCENE OF AN EMERGENCY.

(3) *DWELLING.*

“DWELLING” HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE § 9-105 {“HOMESTEAD TAX CREDIT”}.

(4) *FINANCE DIRECTOR.*

“FINANCE DIRECTOR” MEANS THE DIRECTOR OF THE CITY DEPARTMENT OF FINANCE OR THAT DIRECTOR’S DESIGNEE.

(5) *HOMEOWNER.*

“HOMEOWNER” HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE § 9-105 {“HOMESTEAD TAX CREDIT”}.

(6) *HOMESTEAD DWELLING.*

“HOMESTEAD DWELLING” MEANS A DWELLING THAT IS :

- (I) LOCATED IN BALTIMORE CITY;
- (II) OWNED BY AND USED AS THE PRINCIPAL RESIDENCE OF A 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR; AND
- (III) OTHERWISE ELIGIBLE FOR THE TAX CREDIT AUTHORIZED BY STATE TAX-PROPERTY ARTICLE § 9-105 {“HOMESTEAD TAX CREDIT”}.

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1 (B) *CREDIT GRANTED.*

2 IN ACCORDANCE WITH STATE TAX-PROPERTY ARTICLE § 9-262, A REAL PROPERTY TAX
3 CREDIT IS GRANTED AGAINST THE CITY PROPERTY TAX IMPOSED ON THE HOMESTEAD
4 DWELLING OF A 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR.

5 (C) *AMOUNT OF CREDIT.*

6 IN ANY TAXABLE YEAR, THE AMOUNT OF THE CREDIT GRANTED TO A HOMESTEAD
7 DWELLING UNDER THIS SECTION IS THE LESSER OF:

8 (1) \$2,500; AND

9 (2) THE AMOUNT OF THE PROPERTY TAX IMPOSED ON THE DWELLING.

10 (D) *LIMITATION ON OTHER CREDITS.*

11 IN ANY TAXABLE YEAR FOR WHICH A PROPERTY RECEIVES A CREDIT GRANTED UNDER THIS
12 SECTION, THE PROPERTY MAY NOT RECEIVE ANY OTHER PROPERTY TAX CREDIT PROVIDED
13 BY BALTIMORE CITY EXCEPT:

14 (1) THE LOCAL PORTION OF THE CREDIT AUTHORIZED BY STATE TAX-PROPERTY
15 ARTICLE § 9-105 {"HOMESTEAD TAX CREDIT"}; AND

16 (2) THE CREDIT AUTHORIZED BY § 9-221 {"OFFSETTING INCOME TAX RATES"}.

17 (E) *APPLICATION AND ANNUAL VERIFICATION.*

18 (1) A 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR SEEKING TO OBTAIN AND ANNUALLY
19 MAINTAIN A CREDIT UNDER THIS SECTION MUST:

20 (I) AT LEAST 90 DAYS BEFORE THE 1ST TAX YEAR FOR WHICH THE CREDIT IS
21 SOUGHT, FILE WITH THE FINANCE DIRECTOR AN APPLICATION FOR THE CREDIT;
22 AND

23 (II) AT LEAST 90 DAYS BEFORE EACH SUBSEQUENT TAX YEAR, FILE WITH THE
24 FINANCE DIRECTOR A VERIFICATION THAT:

25 (A) THE HOMEOWNER CONTINUES TO SERVE AS A 9-1-1 PUBLIC SAFETY
26 TELECOMMUNICATOR; AND

27 (B) THE PROPERTY CONTINUES TO BE:

28 1. USED AS THE 9-1-1 PUBLIC SAFETY TELECOMMUNICATOR'S
29 PRINCIPAL RESIDENCE; AND

30 2. OTHERWISE ELIGIBLE FOR THE TAX CREDIT AUTHORIZED BY THIS
31 SECTION.

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1 (2) THE APPLICATION AND ANNUAL VERIFICATION MUST BE IN THE FORM AND CONTAIN
2 THE INFORMATION THAT THE FINANCE DIRECTOR REQUIRES.

3
4 (F) *TERM OF CREDIT.*

5 (1) THE CREDIT GRANTED UNDER THIS SECTION CONTINUES FROM TAX YEAR TO TAX
6 YEAR, SUBJECT TO:

7 (I) COMPLIANCE WITH THE ANNUAL VERIFICATION REQUIREMENTS OF SUBSECTION
8 (E) OF THIS SECTION; AND

9 (II) TERMINATION UNDER PARAGRAPH (2) OF THIS SUBSECTION.

10 (2) IF, AT ANY TIME DURING A TAX YEAR, THE HOMEOWNER CEASES TO SERVE AS A 9-1-1
11 PUBLIC SAFETY TELECOMMUNICATOR:

12 (I) THE TAX CREDIT GRANTED UNDER THIS SECTION FOR THAT TAX YEAR IS
13 TERMINATED; AND

14 (II) THE HOMEOWNER IS LIABLE FOR ALL PROPERTY TAXES THAT WOULD HAVE
15 BEEN DUE FOR THAT TAX YEAR HAD THE CREDIT NOT BEEN GRANTED, PAYABLE
16 AS PROVIDED IN THE RULES AND REGULATIONS ADOPTED UNDER THIS SECTION.

17 (G) *ADMINISTRATION.*

18 THE FINANCE DIRECTOR:

19 (1) SHALL ADOPT RULES AND REGULATIONS TO CARRY OUT THIS SECTION, INCLUDING
20 PROCEDURES, FORMS, AND DOCUMENTATION REQUIRED TO APPLY FOR THE CREDIT
21 AUTHORIZED BY THIS SECTION AND TO PERIODICALLY VERIFY CONTINUING
22 ELIGIBILITY FOR THE CREDIT;

23 (2) IN THOSE RULES AND REGULATIONS, MAY DEFINE OR FURTHER DEFINE ANY TERMS
24 USED IN CONNECTION WITH THE QUALIFICATIONS FOR OR COMPUTATION OF THE
25 CREDIT AUTHORIZED BY THIS SECTION;

26 (3) MAY SETTLE DISPUTED CLAIMS ARISING IN CONNECTION WITH THE CREDIT
27 AUTHORIZED BY THIS SECTION;

28 (4) MUST PREPARE AN ANNUAL WRITTEN REPORT TO THE MAYOR AND CITY COUNCIL
29 DETAILING THE NUMBER OF 9-1-1 PUBLIC SAFETY TELECOMMUNICATORS WHO
30 HAVE UTILIZED THE TAX CREDIT IN THE PRECEDING YEAR; AND

31 (5) MAY DELEGATE TO ANY OTHER CITY AGENCY OR EMPLOYEE THE DIRECTOR'S
32 POWERS, DUTIES, OR FUNCTIONS IN CONNECTION WITH THE ADMINISTRATION OF
33 THE CREDIT AUTHORIZED BY THIS SECTION.

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1 (H) *CRIMINAL PENALTIES.*

2 ANY PERSON WHO KNOWINGLY MAKES A FALSE STATEMENT ON OR IN CONNECTION WITH
3 AN APPLICATION FOR A TAX CREDIT UNDER THIS SECTION OR IN CONNECTION WITH ANY
4 REPORT OR STATEMENT SUPPORTING A PROPERTY’S CONTINUED ELIGIBILITY FOR A TAX
5 CREDIT GRANTED UNDER THIS SECTION IS GUILTY OF A MISDEMEANOR AND, ON
6 CONVICTION, IS SUBJECT TO A FINE OF NOT MORE THAN \$1,000 OR TO IMPRISONMENT FOR
7 NOT MORE THAN 12 MONTHS OR TO BOTH FINE AND IMPRISONMENT FOR EACH OFFENSE.

8 (I) *TERMINATION OF PROGRAM.*

9 APPLICATIONS FOR THIS CREDIT MAY NOT BE ACCEPTED AFTER JUNE 30, 2029.

10 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
11 are not law and may not be considered to have been enacted as a part of this or any prior
12 Ordinance.

13 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect when it is
14 enacted, applicable for all taxable years beginning on or after July 1, 2019.