

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 18-0304

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

Committee Report: Favorable with amendments

Council action: Adopted

Read second time: September 9, 2019

AN ORDINANCE CONCERNING

Property Tax Credit – 9-1-1 ~~Public Safety Communicators~~ Specialists

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

BY authority of
Tax-Property Article
Section 9-262
Maryland Code

BY adding
Article 28 - Taxes
Section 10-22
Baltimore City Code
(Edition 2000)

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

Baltimore City Code

Article 28. Taxes

Subtitle 10. Credits

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

Council Bill 18-0304

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

2 (A) *DEFINITIONS.*

3 (1) *IN GENERAL.*

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

5 (2) ~~9-1-1 PUBLIC SAFETY TELECOMMUNICATOR SPECIALIST.~~

6 “~~9-1-1 PUBLIC SAFETY TELECOMMUNICATOR SPECIALIST~~” MEANS A BALTIMORE CITY
7 ~~EMPLOYEE~~ EMPLOYEE OF A PUBLIC SAFETY ANSWERING POINT WHOSE DUTIES AND
8 RESPONSIBILITIES INCLUDE:

9 ~~(I) ANSWERING, RECEIVING, TRANSFERRING, AND DISPATCHING 9-1-1 CALLS;~~

10 (I) RECEIVING AND PROCESSING 9-1-1 REQUESTS FOR EMERGENCY ASSISTANCE;

11 (II) OTHER SUPPORT FUNCTIONS DIRECTLY RELATED TO 9-1-1 ~~CALLS~~ REQUESTS FOR
12 EMERGENCY ASSISTANCE; OR

13 (III) DISPATCHING LAW ENFORCEMENT OFFICERS, FIRE RESCUE SERVICES,
14 EMERGENCY MEDICAL SERVICES, AND OTHER PUBLIC SAFETY SERVICES TO THE
15 SCENE OF AN EMERGENCY.

16 (3) *DWELLING.*

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

19 (4) *FINANCE DIRECTOR.*

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

22 (5) *HOMEOWNER.*

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

25 (6) *HOMESTEAD DWELLING.*

26 “HOMESTEAD DWELLING” MEANS A DWELLING THAT IS :

27 (I) LOCATED IN BALTIMORE CITY;

28 (II) OWNED BY AND USED AS THE PRINCIPAL RESIDENCE OF A 9-1-1 ~~PUBLIC SAFETY~~
29 ~~TELECOMMUNICATOR~~ SPECIALIST; AND

Council Bill 18-0304

1 (III) OTHERWISE ELIGIBLE FOR THE TAX CREDIT AUTHORIZED BY STATE TAX-
2 PROPERTY ARTICLE § 9-105 {"HOMESTEAD TAX CREDIT"}.

3 (B) *CREDIT GRANTED.*

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

7 (C) *AMOUNT OF CREDIT.*

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

10 (1) \$2,500; AND

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

12 (D) *LIMITATION ON OTHER CREDITS.*

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

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

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

19 (E) *APPLICATION AND ANNUAL VERIFICATION.*

20 (1) A 9-1-1 ~~PUBLIC SAFETY TELECOMMUNICATOR~~ SPECIALIST SEEKING TO OBTAIN AND
21 ANNUALLY MAINTAIN A CREDIT UNDER THIS SECTION MUST:

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

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

27 (A) THE HOMEOWNER CONTINUES TO SERVE AS A 9-1-1 ~~PUBLIC SAFETY~~
28 ~~TELECOMMUNICATOR~~ SPECIALIST; AND

29 (B) THE PROPERTY CONTINUES TO BE:

30 1. USED AS THE 9-1-1 ~~PUBLIC SAFETY TELECOMMUNICATOR'S~~
31 SPECIALIST'S PRINCIPAL RESIDENCE; AND

Council Bill 18-0304

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

3 (2) THE APPLICATION AND ANNUAL VERIFICATION MUST BE IN THE FORM AND CONTAIN
4 THE INFORMATION THAT THE FINANCE DIRECTOR REQUIRES.
5

6 (F) *TERM OF CREDIT.*

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

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

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

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

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

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

19 (G) *ADMINISTRATION.*

20 THE FINANCE DIRECTOR:

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

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

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

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

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

Council Bill 18-0304

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.

Certified as duly passed this ____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

this ____ day of _____, 20__

Chief Clerk

Approved this ____ day of _____, 20__

Mayor, Baltimore City