



Legislation Details (With Text)

File #: 17-0120 **Version:** 0 **Name:** Property Tax Credit - Public Safety Officers
Type: Ordinance **Status:** Enacted
File created: 9/11/2017 **In control:** City Council
On agenda: **Final action:** 11/29/2017
Enactment date: **Enactment #:** 17-074

Title: Property Tax Credit - Public Safety Officers
For the purpose of establishing a tax credit against the property tax imposed on the principal residences of certain public safety officers; 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 public safety officers.

Sponsors: Eric T. Costello, President Young, Zeke Cohen, Brandon M. Scott, John T. Bullock, Leon F. Pinkett, III, Isaac "Yitzy" Schleifer, Robert Stokes, Sr., Sharon Green Middleton, Mary Pat Clarke, Shannon Sneed, Kristerfer Burnett, Edward Reisinger, Bill Henry

Indexes: Officers, Property Tax Credit, Public Safety

Code sections:

Attachments: 1. 17-0120~1st Reader, 2. HCD 17-0120, 3. Law 17-0120, 4. Planning 17-0120, 5. Finance 17-0120, 6. Real Estate 17-0120, 7. 2nd Reader Amendment 17-0120, 8. 17-0120~3rd Reader, 9. 17-0120~Enr

Date	Ver.	Action By	Action	Result
12/4/2017	0	Mayor	Signed by Mayor	
11/13/2017	0	City Council	Approved and Sent to the Mayor	
10/30/2017	0	City Council	3rd Reader, for final passage	
10/30/2017	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	
10/19/2017	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	Pass
9/14/2017	0	The City Council	Refer to Dept. of Real Estate	
9/14/2017	0	The City Council	Refer to Dept. of Finance	
9/14/2017	0	The City Council	Refer to Board of Estimates	
9/14/2017	0	The City Council	Refer to City Solicitor	
9/14/2017	0	The City Council	Refer to Dept. of Planning	
9/14/2017	0	The City Council	Refer to Dept. of Housing and Community Development	
9/11/2017	0	City Council	Assigned	
9/11/2017	0	City Council	Introduced	
9/11/2017	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	

Explanation: Capitals indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

* **Warning:** This is an unofficial, introductory copy of the bill.
The official copy considered by the City Council is the first reader copy.

Introductory*
City of Baltimore
Council Bill

Introduced by: Councilmember Costello

A Bill Entitled

An Ordinance concerning

Property Tax Credit - Public Safety Officers

For the purpose of establishing a tax credit against the property tax imposed on the principal residences of certain public safety officers; 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 public safety officers.

By adding

Article 28 - Taxes
Section 10-21
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

§ 10-21. Public Safety Officers.

(a) *Definitions.*

(1) *In general.*

In this section, the following terms have the meanings indicated.

(2) *Dwelling.*

“Dwelling” has the meaning stated in State Tax-Property Article § 9-105 {“Homestead tax credit”}.

(3) *Finance Director.*

“Finance Director” means the Director of the City Department of Finance or that Director’s designee.

(4) *Homeowner.*

“Homeowner” has the meaning stated in State Tax-Property Article § 9-105 {“Homestead tax credit”}.

(5) *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 public safety officer; and
- (iii) otherwise eligible for the tax credit authorized by State Tax-Property Article § 9-105 {“Homestead tax credit”}.

(6) *Public safety officer.*

“Public safety officer” means a firefighter, an emergency medical technician, or a law enforcement officer who is a sworn member of and employed full time by:

- (i) the Baltimore City Fire Department;
- (ii) the Baltimore City Police Department, or
- (iii) the Baltimore City Sheriff’s Office.

(b) *Credit granted.*

In accordance with State Tax-property Article § 9-304(i), a real property tax credit is granted against the City property tax imposed on the homestead dwelling of a public safety officer.

(c) *Amount of credit.*

In any taxable year, the amount of the credit granted to a homestead dwelling under this section is the lesser of:

- (1) \$2,500; and
- (2) the amount of the property tax imposed on the dwelling.

(d) *Limitation on other credits.*

In any taxable year for which a property receives a credit granted under this section, the property may not receive any other property tax credit provided by Baltimore City except:

- (1) the local portion of the credit authorized by State Tax-Property Article § 9-105 {“Homestead tax credit”}; and
- (2) the credit authorized by § 9-221 {“Offsetting income tax rates”}.

(e) *Application and annual verification.*

(1) A public safety officer seeking to obtain and annually maintain a credit under this section must:

- (i) at least 90 days before the 1st tax year for which the credit is sought, file with the Finance Director an application for the credit; and

(ii) at least 90 days before each subsequent tax year, file with the Finance Director a verification that:

(A) the homeowner continues to serve as a public safety officer; and

(B) the property continues to be:

1. used as the public safety officer's principal residence; and
2. otherwise eligible for the tax credit authorized by this section.

(2) The application and annual verification must be in the form and contain the information that the Finance Director requires.

(f) *Term of credit.*

(1) *The credit granted under this section continues from tax year to tax year, subject to:*

(i) *compliance with the annual verification requirements of subsection (e) of this section; and*

(ii) *termination under paragraph (2) of this subsection.*

(2) If, at any time during a tax year, the homeowner ceases to serve as a public safety officer:

(i) the tax credit granted under this section for that tax year is terminated; and

(ii) the homeowner is liable for all property taxes that would have been due for that tax year had the credit not been granted, payable as provided in the rules and regulations adopted under this section.

(g) *Administration.*

The Finance Director:

- (1) shall adopt rules and regulations to carry out this section, including procedures, forms, and documentation required to apply for the credit authorized by this section and to periodically verify continuing eligibility for the credit;
- (2) in those rules and regulations, may define or further define any terms used in connection with the qualifications for or computation of the credit authorized by this section;
- (3) may settle disputed claims arising in connection with the credit authorized by this section; and
- (4) may delegate to any other City agency or employee the Director's powers, duties, or functions in connection with the administration of the credit authorized by this section.

(h) Criminal penalties.

Any person who knowingly makes a false statement on or in connection with an application for a tax credit under this section or in connection with any report or statement supporting a property's continued eligibility for a tax credit granted under this section is guilty of a misdemeanor and, on conviction, is subject to a fine of not more than \$1,000 or to imprisonment for not more than 12 months or to both fine and imprisonment for each offense.

Section 2. And be it further ordained, That the catchlines contained in this Ordinance are not law and may not be considered to have been enacted as a part of this or any prior Ordinance.

Section 3. And be it further ordained, That this Ordinance takes effect when enacted, applicable for all taxable years beginning on or after July 1, 2018.