



Legislation Details (With Text)

**File #:** 18-0304    **Version:** 0    **Name:** Property Tax Credit - 9-1-1 Public Safety Telecommunicators  
**Type:** Ordinance    **Status:** Enacted  
**File created:** 11/19/2018    **In control:** City Council  
**On agenda:**    **Final action:** 9/30/2019  
**Enactment date:**    **Enactment #:** 19-298

**Title:** Property Tax Credit - 9-1-1 Public Safety Telecommunicators  
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; 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.

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

**Indexes:** Property Tax Credit

**Code sections:**

**Attachments:** 1. 18-0304~1st Reader, 2. Planning 18-0304, 3. Real Estate 18-0304, 4. Law 18-0304, 5. Finance 18-0304, 6. HCD 18-0304, 7. 2nd Reader Committee Amendments 19-0304, 8. 18-0304~3rd Reader

Date	Ver.	Action By	Action	Result
10/7/2019	0	Mayor	Signed by Mayor	
9/23/2019	0	City Council	Approved and Sent to the Mayor	
9/9/2019	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	
9/9/2019	0	City Council	3rd Reader, for final passage	
8/22/2019	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	Pass
7/22/2019	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
11/22/2018	0	The City Council	Refer to Dept. of Finance	
11/22/2018	0	The City Council	Refer to Board of Estimates	
11/22/2018	0	The City Council	Refer to Dept. of Housing and Community Development	
11/22/2018	0	The City Council	Refer to Dept. of Real Estate	
11/22/2018	0	The City Council	Refer to Dept. of Planning	
11/22/2018	0	The City Council	Refer to City Solicitor	
11/19/2018	0	City Council	Assigned	
11/19/2018	0	City Council	Introduced	

**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 and President Young

A Bill Entitled

An Ordinance concerning

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

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; 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.

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**

**§ 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 9-11 public safety telecommunicator; and
- (iii) otherwise eligible for the tax credit authorized by State Tax-Property Article § 9-105 {“Homestead tax credit”}.

(b) *Credit granted.*

In accordance with State Tax-property Article § 9-262, a real property tax credit is granted against the City property tax imposed on the homestead dwelling of a 9-1-1 public safety telecommunicator.

(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 9-1-1 public safety telecommunicator seeking to obtain and annually maintain a credit under this section must:

(i) at least 90 days before the 1<sup>st</sup> 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 9-1-1 public safety telecommunicator; and

(B) the property continues to be:

1. used as the 9-1-1 public safety telecommunicator'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 9-1-1 public safety telecommunicator:

(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;
- (4) must prepare an annual written report to the Mayor and City Council detailing the number of 9-1-1 public safety telecommunicators who have utilized the tax credit in the preceding year; and
- (5) 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.*

*(i) Termination of program.*

Applications for this credit may not be accepted after June 30, 2029.

**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 it is enacted, applicable for all taxable years beginning on or after July 1, 2019.