

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION 2022-16**

BILL NO. 2022-11

Title of Bill: Taxation – Tax Credit – Sworn Officers

Synopsis: A Bill to implement a Cecil County Sworn Officers Tax Credit Program to establish a property tax credit for certain Sworn Officers, the criteria for the property tax credit created; and generally relating to property tax discounts and credits.

Introduced by: Council President on behalf of County Executive

Introduced and order posted on: July 26, 2022

Public hearing scheduled on: August 16, 2022 at 7:00 p.m.

Consideration scheduled on: September 6, 2022

By: _____
Council Manager

PUBLIC HEARING

Notice of time and place of public hearing and title of Bill having been posted by (date) at the County Administration Building, 200 Chesapeake Blvd., Elkton, and having been published according to the Charter on (date), a public hearing was held on (date) and concluded on (date).

By: _____
Council Manager

Explanation: CAPITAL LETTERS INDICATE LANGUAGE ADDED TO EXISTING DOCUMENT
~~Strike through~~ indicates language deleted from existing document
Underlining indicates language added to document by amendment.
~~Double Strike through~~ indicates language stricken from document by amendment.

1 **WHEREAS**, Pursuant to Chapter 337. Taxation, to establish a new Article and Section
2 of Chapter 337 of the Code of Cecil County to be titled, Article X. Tax Credit for Sworn Officers,
3 Section 337-350, Tax Credit for Sworn Officers, in order to provide certain tax credits for certain
4 individuals, companies, and real estate uses, in Cecil County, Maryland; and

5 **WHEREAS**, the Annotated Code of Maryland, Section 9-260, Tax Property Article,
6 authorizes the governing body of a county to grant, by law, a property tax credit against the
7 county property tax imposed on the dwelling of an eligible individual; and

8 **WHEREAS**, the Annotated Code of Maryland, Section 9-260, Tax Property Article,
9 defines an “public safety officer” as a firefighter, an emergency medical technician, a correctional
10 officer, a police officer, or a deputy sheriff employed full time by a public safety agency in the
11 county or municipal corporation where the individual resides, a volunteer firefighter or a
12 volunteer emergency medical technician for a public agency in the county or the municipal
13 corporation where the individual resides, a park police officer employed full time by the
14 Maryland-National Capital Park and Planning Commission who resides in Montgomery County or
15 Prince George's County, or a police officer employed full time by the Washington Suburban
16 Sanitary Commission who resides in Montgomery County or Prince George’s County; and

17 **WHEREAS**, the property tax credit allowed under the Annotated Code of Maryland,
18 Section 9-260, Tax Property Article may not exceed \$2500 per dwelling; or the amount of
19 property tax imposed on the dwelling; and

20 **WHEREAS**, pursuant to the Annotated Code of Maryland, Section 9-260, Tax
21 Property Article, the County Council may provide, by law, the amount of the credit under this
22 section, the duration of the credit, additional eligibility requirements for public safety officers to
23 qualify for the credit, procedures for the application and uniform processing of requests for the
24 credit, and any other provisions necessary to carry out this section; and

25 **WHEREAS**, the County Executive has forwarded this legislation to the County
26 Council for consideration of an amendment to Part II. General Legislation, Chapter 337. Taxation,
27 to add a new Article X, Section 337-350, Tax Credit for Sworn Officers, of the Code of Cecil County,
28 to provide for Cecil County Sworn Officers Tax Credit Program; to establish a property tax credit
29 for certain sworn officers, to establish the criteria for the property tax credit created, and
30 generally relating to property tax discounts and credits concurs with the definition proposed

31 above, and has submitted the amendment set forth herein to the County Council for
32 consideration and approval, consistent with the text set forth below.

33 **NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY,**
34 **MARYLAND, IN LEGISLATIVE SESSION,** that Part II. General Legislation, Chapter 337. Taxation is
35 hereby amended to add a new Article X. Tax Credit for Sworn Officers, Section 337-350. Tax Credit
36 for Sworn Officers, of the Code of Cecil County, to provide for Cecil County Sworn Officers Tax
37 Credit Program, to establish a property tax credit for eligible individuals as defined herein, as
38 follows:

39 PART II. GENERAL LEGISLATION

40 CHAPTER 337. TAXATION

41 ARTICLE X. TAX CREDIT FOR SWORN OFFICERS

42 SECTION 337-350 TAX CREDIT FOR SWORN OFFICERS

43 A. DEFINITIONS

44 FOR PURPOSES OF THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS
45 INDICATED:

46 (1) DWELLING -- HAS THE SAME MEANING AS IN § 9-105 OF THE TAX- PROPERTY
47 ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

48 (2) ELIGIBLE INDIVIDUAL -- AN INDIVIDUAL WHO IS OF ANY AGE.

49 B. ELIGIBILITY

50 IN ACCORDANCE WITH THE PROVISIONS OF TAX-PROPERTY ARTICLE, §9-260, OF THE
51 ANNOTATED CODE OF MARYLAND, AN ELIGBLE INDIVIDUAL (AS DEFINED IN SECTIONS A (2)
52 ABOVE) MAY RECEIVE A CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON THEIR
53 DWELLING SUBJECT TO THE FOLLOWING:

54 (1) THE CREDIT ALLOWED UNDER THIS SECTION IS A MAXIMUM OF \$1000 OF THE
55 COUNTY PROPERTY TAX IMPOSED ON THE DWELLING;

56 (2) THE DWELLING FOR WHICH A PROPERTY TAX CREDIT IS SOUGHT HAS A
57 MAXIMUM ASSESSED VALUE OF \$300,000 AT THE TIME THE ELIGIBLE INDIVIDUAL
58 FIRST APPLIED FOR THE CREDIT UNDER THIS SECTION; AND

59 (3) AN ELIGIBLE INDIVIDUAL MUST HAVE A HOUSEHOLD TAXABLE NET INCOME
60 (ADJUSTED GROSS INCOME – PRIOR YEAR’S FEDERAL TAX RETURN) OF NOT MORE

61 THAN \$84,000 (EQUAL TO OR LESS THAN 140% OF THE STATE OF MARYLAND
62 HOMEOWNERS TAX CREDIT).
63 (4) THE TAX CREDIT WILL TAKE EFFECT JANUARY 1, 2023, FOR FISCAL TAX YEAR 2023.
64 C. TO RECEIVE A CREDIT UNDER THIS SECTION, AN ELIGIBLE INDIVIDUAL SHALL FILE AN
65 APPLICATION WITH THE DEPARTMENT OF FINANCE AND SHALL PROVIDE ANY OTHER
66 DOCUMENTATION AS REQUIRED BY THE DEPARTMENT OF FINANCE.
67 **AND IT IS FURTHER ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY,**
68 **MARYLAND,** that this Bill shall take effect 60 calendar days from the date that it becomes law.

CERTIFICATION

I, HEREBY CERTIFY that the above Bill was posted for the public on the public bulletin board with the date, time and location of the public hearing meeting, copies were made available for the public, a copy was distributed to the press, and copy was made available on the Cecil County website.

BY: Council Manager