

ORDINANCE NO. 1928

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF LAUREL AMENDING THE CODE OF THE CITY OF LAUREL, CHAPTER 16 "TAXATION" TO ADD SECTION 16-11 ESTABLISHING A PUBLIC SAFETY OFFICER REAL PROPERTY TAX CREDIT PROGRAM

Sponsored by the President at the request of the Administration.

WHEREAS, Section 9-260 of the Tax-Property Article of the Annotated Code of Maryland, authorizes the mayor and city council of a municipal corporation in the State to grant a tax credit against the municipal corporation real property tax imposed on a dwelling located in the municipal corporation that is owned by a public safety officer, if the public safety officer is otherwise eligible for the credit authorized under Section 9-105 of Title 9 "Property Tax Credits and Property Tax Relief" of the Tax-Property Article; and

WHEREAS, the Mayor and City Council of Laurel desires to create a public safety officer tax credit against City of Laurel real property tax for eligible individuals in accordance with the parameters established by State law.

Section 1. **NOW, THEREFORE, BE IT ENACTED AND ORDAINED** by the Mayor and City Council of Laurel that the Code of the City of Laurel, Chapter 16 "Taxation," Article I, Section 16-11 "Public Safety Officer Real Property Tax Credit Program" shall be and hereby is enacted to read as follows:

Sec. 16-11. Public Safety Officer Real Property Tax Credit Program.

(a) In accordance with the provisions of Section 9-260 of the Tax-Property Article of the Annotated Code of Maryland, the City shall allow a real property tax credit against City real property taxes imposed on a dwelling located in the City of Laurel that is owned by a public safety officer, as that term is defined below, if the public safety officer is otherwise eligible for the credit authorized under Section 9-105 "Homestead Property Tax Credit" of the Tax-Property Article. For purposes of this Section a "dwelling" has the meaning stated in Section 9-105 of the Tax-Property Article of the Annotated Code of Maryland.

(b) Eligibility. An individual is eligible to receive a property tax credit hereunder if the individual is a "public safety officer." "Public safety officer" means:

(i) a firefighter, an emergency medical technician, a correctional officer, a police officer, or a deputy sheriff who resides in the City of Laurel and is employed full time by a public safety agency located within the corporate limits of the City of Laurel; or

(ii) a volunteer firefighter who resides in the City of Laurel and volunteers for a public safety agency located within the corporate limits of the City of Laurel.

(c) Amount and duration of credit. In any taxable year, the credit allowed under this Section shall be \$2,500 per dwelling. However, in no event shall the amount of the credit exceed the amount of property tax imposed on the dwelling. If the amount of the credit exceeds the amount of the property tax imposed, then the credit shall equal the amount of the real property tax. The credit shall be granted each year for a period of up to five (5) years if the individual remains eligible for the credit.

(d) In accordance with Section 9-260, Tax – Property Article, Annotated Code of Maryland, the tax credit authorized by this Section shall be administered by the State Department of Assessments and Taxation (SDAT). SDAT shall be responsible for the administrative duties that relate to the application and determination of eligibility for the real property tax credit under this section. Further, as is required by Section 9-260, the City of Laurel shall reimburse the Department for the reasonable cost of administering the credit under this section.

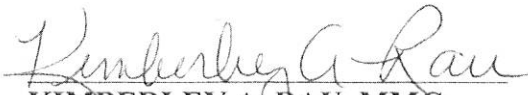
(e) Commencing December 2018, the Director of Budget and Personnel Services shall provide an annual report to the Mayor and City Council on the Public Safety Officer Real Property Tax Credit Program established in this Section on or before December 31st of each year for the previous fiscal year, to include:

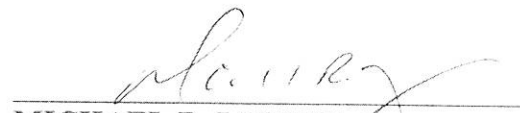
- (1) the number of applications received;
- (2) the number of applications denied;
- (3) the number of tax credits approved; and
- (4) the location by ward of the number of applications received, denied and the total amount of the tax credits approved.

Sec. 16-12-16-20. - Reserved.

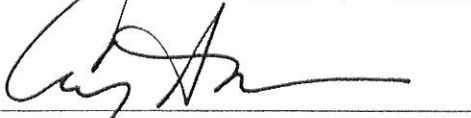
Section 2. **BE IT FURTHER ENACTED AND ORDAINED** the Mayor and City Council of Laurel, that this Ordinance shall become effective the 10th day of January, 2018.

PASSED this 10th day of January, 2018.


KIMBERLEY A. RAU, MMC
Clerk to the City Council


MICHAEL R. LESZCZ
President of the City Council

APPROVED this 10th day of January, 2018.


CRAIG A. MOE
Mayor