

Bill No. 26-03
Concerning: Property Tax Credit for
Surviving Spouse of Public Safety
Worker
Revised: 10/7/03 Draft No. 5
Introduced: July 29, 2003
Enacted: October 7, 2003
Executive: October 17, 2003
Effective: January 16, 2004, but see Sec. 2
Sunset Date: None
Ch. 24, Laws of Mont. Co. 2003

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Council President Subin and Councilmember Praisner.

AN ACT to:

- (1) provide a property tax credit for the surviving spouse of an individual who died as a result of or in the course of employment as a law enforcement officer or rescue worker; and
- (2) generally amend County law regarding property tax credits for survivors of public safety workers.

By adding

Montgomery County Code
Chapter 52, Taxes
Section 52-18N

Boldface

Underlining

[Single boldface brackets]

Double underlining

[[Double boldface brackets]]

* * *

Heading or defined term.

Added to existing law by original bill.

Deleted from existing law by original bill.

Added by amendment.

Deleted from existing law or the bill by amendment.

Existing law unaffected by bill.

The County Council for Montgomery County, Maryland approves the following Act:

Section 1. Section 52-18N of the Code is added as follows:

52-18N. Property tax credit – surviving spouse of law enforcement officer or rescue worker.

(a) The Director of Finance must allow a tax credit against the County property tax imposed on a **dwelling** that is owned by a **surviving spouse** of a **fallen law enforcement officer** or **fallen rescue worker** if the Supervisor of Assessments certifies that the taxpayer was qualified under State law for the credit before the end of the taxable year.

(b) The amount of the credit is 100 percent of the County property tax due from the taxpayer, subject to any other limits in State law.

(c) The County Executive may issue regulations under method (2) to administer this tax credit.

(d) In this Section:

(1) *“dwelling”, “surviving spouse”, “fallen law enforcement officer”, and “fallen rescue worker”* have the meanings provided in the State law authorizing this property tax credit:

(2) a qualified **surviving spouse** is deemed to “own” a **dwelling** if the surviving spouse has or shares any legal responsibility to pay State or County property tax on the **dwelling**:


(3) *“law enforcement officer”* means an individual who is authorized by law to make arrests in an official capacity as a member of any local, state, or federal government law enforcement agency; and

(4) *“rescue worker”* means an individual who is a member of any public, private, or volunteer fire, rescue, or emergency medical service.

26 **Sec. 2. Effective date for tax credit.**


27 Section 52-18N of the Code, as added by this Act, applies to taxable years
28 beginning after June 30, 2003.

29 *Approved:*

30 
Michael L. Subin, President, County Council

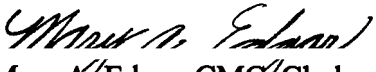
10/9/03
Date

31 *Approved:*

32 
Douglas M. Duncan, County Executive

10/17/03
Date

33 *This is a correct copy of Council action.*

34 
Mary A. Edgar, CMC, Clerk of the Council

10/21/03
Date