

Climate Assessment

Office of Legislative Oversight

Bill 15-24: Taxation – Public Safety Officers – Bi-County Agency Police

SUMMARY

The Office of Legislative Oversight (OLO) anticipates Bill 15-24 will have no impact on the County’s contribution to addressing climate change as it is proposing a tax credit for a small number of public safety officers.

BACKGROUND AND PURPOSE OF BILL 15-24

In 2022, the County Council passed Bill 39-21, which established the Property Tax Credit for Public Safety Officers. The Council passed this bill with the intent of increasing the number of public safety staff who reside in the County and to “help recruit and retain these employees.”¹ With this credit, public safety staff who own property in the County can receive a credit of up to \$2,500 each year to offset the amount of property tax that is due on their property.² Public safety officers who are currently eligible for this property tax credit include full-time sworn police officers, firefighters, emergency medical technicians and correctional officers employed by the County, among other staff.³

The purpose of Bill 15-24 is to expand eligibility to the Property Tax Credit for Public Safety Officers to public safety officers who are employed by bi-county agencies.⁴ The Bill is intended to recognize public safety officers who are employed by the Maryland-National Capital Park and Planning Commission (M-NCPPC) and Washington Suburban Sanitary Commission (WSSC) while also “addressing the ongoing challenges in recruiting and retaining public safety professionals.”⁵ If enacted, Bill 15-24 would allow eligible officers employed by M-NCPPC and WSSC to receive the Property Tax Credit for Public Safety Officers.

The Council introduced Bill 15-24, Taxation – Public Safety Officers – Bi-County Agency Police, on September 10, 2024.

ANTICIPATED IMPACTS

As the bill proposes a tax credit for a small number of public safety officers, OLO anticipates Bill 15-24 will have no impact on the County’s contribution to addressing climate change, including the reduction and/or sequestration of greenhouse gas emissions, community resilience, and adaptative capacity.

RECOMMENDED AMENDMENTS

The Climate Assessment Act requires OLO to offer recommendations, such as amendments or other measures to mitigate any anticipated negative climate impacts.⁶ OLO does not offer recommendations or amendments as Bill 15-24 is likely to have no impact on the County's contribution to addressing climate change, including the reduction and/or sequestration of greenhouse gas emissions, community resilience, and adaptative capacity.

CAVEATS

OLO notes two caveats to this climate assessment. First, predicting the impacts of legislation upon climate change is a challenging analytical endeavor due to data limitations, uncertainty, and the broad, global nature of climate change. Second, the analysis performed here is intended to inform the legislative process, not determine whether the Council should enact legislation. Thus, any conclusion made in this statement does not represent OLO's endorsement of, or objection to, the bill under consideration.

PURPOSE OF CLIMATE ASSESSMENTS

The purpose of the Climate Assessments is to evaluate the anticipated impact of legislation on the County's contribution to addressing climate change. These climate assessments will provide the Council with a more thorough understanding of the potential climate impacts and implications of proposed legislation, at the County level. The scope of the Climate Assessments is limited to the County's contribution to addressing climate change, specifically upon the County's contribution to greenhouse gas emissions and how actions suggested by legislation could help improve the County's adaptative capacity to climate change, and therefore, increase community resilience.

While co-benefits such as health and cost savings may be discussed, the focus is on how proposed County bills may impact GHG emissions and community resilience.

CONTRIBUTIONS

OLO staffer Kaitlyn Simmons drafted this assessment.

¹ [Introduction Staff Report for Bill 15-24](#), Montgomery County Council, Introduced September 10, 2024, pg. 2.

² [Property Tax Credit for Public Safety Officers](#), Montgomery County Department of Finance.

³ [Montgomery County Code § 52-112](#)

⁴ Introduction Staff Report for Bill 15-24, pg. 2.

⁵ ["Councilmembers Fani-González and Albornoz Introduce Bill to Reduce Property Taxes for Park and WSSC Police,"](#) Press Releases, Montgomery County Council, September 10, 2024.

⁶ Bill 3-22, Legislative Branch – Climate Assessments – Required, Montgomery County Council, Effective date October 24, 2022