COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2023 Legislative Session

Bill No. CB-087-2023

Chapter No. 79

Proposed and Presented by Council Members Blegay, Oriadha, Ivey, Burroughs and Olson

Introduced by Council Members Blegay, Oriadha, Ivey, Burroughs, Olson, Hawkins, Dernoga, Fisher, Watson and Franklin

Co-Sponsors

Date of Introduction October 17, 2023

BILL

AN ACT concerning

The Public Safety Officer Real Property Tax Credit

For the purpose of establishing a property tax credit for the domicile or primary residence of a public safety officer in Prince George's County as an incentive for residing in the County under certain circumstances.

BY adding:

SUBTITLE 10. FINANCE AND TAXATION.
Section 10-192.12,
The Prince George's County Code
(2019 Edition; 2022 Supplement).

SECTION 1. BE IT ENACTED by the County Council of Prince George's County, Maryland, that Section 10-192.12 of the Prince George's County Code be and the same is hereby added:

SUBTITLE 10. FINANCE AND TAXATION.

DIVISION 7. TAXES AND TAX CREDITS.

SUBDIVISION 5. PUBLIC SAFETY OFFICER PROPERTY TAX CREDIT.

Sec. 10-192.12. Public Safety Officer Real Property Tax Credit.

(a) In this section the following words have the meanings indicated:

(1) Dwelling has the meaning stated in Section 9–105, Tax – Property Article, Annotated Code of Maryland.

(2) Public safety officer means:

(A) a firefighter, an emergency medical technician, a correctional officer, a police officer, public safety dispatcher, or a deputy sheriff employed full-time by a public safety agency in Prince George's County; or

(B) a volunteer firefighter or volunteer emergency medical technician for the Prince George's County Fire/EMS Department who is eligible under the length of service award program.

(b) The annual property tax credit is authorized by Section 9-260 of the Tax – Property Article, Annotated Code of Maryland.

(c) The amount of the annual property tax credit under this Section shall not exceed $2,500.00 against the annual county property tax imposed on a dwelling located in Prince George's County, Maryland that is owned by a public safety officer provided that:

(1) the dwelling is the domicile or primary residence of the public safety officer and that public safety officer currently and continually lives in said dwelling; and (2) the tax credit does not exceed the amount of county property tax imposed on the dwelling, in which case, the credit shall equal the amount of the county property tax.

(d) Application for the tax credit established herein shall be made under oath on an application provided by the Director of Finance no later than October 1 of the fiscal year in which the credit is being sought. The application shall provide a legal description of the property and such other information or documentation as the Director may require in order to determine whether the applicant can qualify for the tax credit.

(e) The public safety officer shall remain eligible for the annual property tax credit under this Section provided they continue to remain employed full-time as a public safety officer in Prince George's County, Maryland and that public safety officer currently and continually lives in said dwelling.

(f) The credit is applicable for fiscal years July 1, 2024 and thereafter.

(g) The Director of Finance shall provide an annual report to the County Council on or before December 31st of each year for the previous fiscal year on the property tax credit for the dwellings that are the domicile or primary residence of the public safety officers located in Prince George's County, Maryland and are owned by the public safety officers, to include:

(1) the number of applications received; and

(2) the number of applications denied; and

(3) the number of tax credits approved; and

(4) the location by Councilmanic district of the number of applications received, denied and the amount of tax credit approved.

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SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this Act, since the same would have been enacted without the incorporation in this Act of any such invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection, or section.

SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45) calendar days after it becomes law.

Adopted this 14th day of November, 2023.

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

BY: _____
Thomas E. Dernoga
Chair

ATTEST:

_____
Donna J. Brown
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Angela D. Alsobrooks
County Executive

KEY:
Underscoring indicates language added to existing law.
[Brackets] indicate language deleted from existing law.
Asterisks *** indicate intervening existing Code provisions that remain unchanged.

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THE COUNTY EXECUTIVE HAVING FAILED TO RETURN THIS BILL WITH EITHER HER APPROVAL OR VETO WITHIN TEN (10) DAYS AFTER THE DATE OF ITS PRESENTATION TO HER, THIS BILL BECAME LAW ON DECEMBER 15, 2023.