

TAX CREDIT FOR DWELLING OWNED BY SURVIVING SPOUSE/COHABITANT OF FALLEN LAW ENFORCEMENT OFFICER OR EMERGENCY WORKER

Information Sheet

HOWARD COUNTY CODE SECTION 20.119A

In accordance with the provisions of Section 20-119A of the Howard County Code and §9-210 of the Tax- Property Article of the Annotated Code of Maryland, there is a property tax credit on the dwelling owned by the surviving spouse or cohabitant of an individual who dies as a result of or in the course of employment as a law enforcement officer or while in the service of a fire, rescue or emergency medical service.

Cohabitant is defined as an individual who for a period of at least 180 days in the year before the death of the fallen officer or rescue worker had a relationship of mutual interdependence with the fallen officer or rescue worker and resided with the fallen officer or rescue worker in the dwelling.

The amount of the credit is equal to 100% of the County Property Tax. Each year the surviving spouse/cohabitant must provide evidence of continued eligibility using the Annual Statement of Eligibility.

The application shall be filed no later than September 30th in the first taxable year in which the credit is requested to begin.

- The dwelling must have been owned by the fallen law enforcement officer or emergency worker at the time of his/her death OR
- If the fallen law enforcement officer or emergency worker or surviving spouse was domiciled in Maryland on the date of officer or worker's death, the dwelling must be acquired within ten years of the date of the death.
- If a credit is granted on a dwelling and a new dwelling is acquired by the owner, a credit will be granted on the new dwelling to the extent of the previous credit.

The following documents should be attached to the credit application:

- Law enforcement officer or emergency worker's death certificate
- Statement of Eligibility
- Affidavit of Eligibility completed by the Chief of the law enforcement, fire, rescue or emergency medical service for the jurisdiction that employed the law enforcement officer or emergency worker.

In addition for cohabitants, the following documentation must be provided:

- Proof that there was mutual interdependence. This could take the form of a joint banking account, deed or lease containing both names, or some document showing such a relationship 180 days prior to the death.
- Proof that the parties resided in the same residence for at least 180 days prior. This could be the form of driver's licenses with an appropriate issue date or other bills in both names from the appropriate date.

County reserves the right to require additional documentation if necessary to show eligibility for the credit.

All applications should be mailed to:

Department of Finance
Division of Property Tax Accounting
3430 Court House Drive
Ellicott City MD 21043

For any questions regarding this application, call 410-313-4076.

APPLICATION FOR TAX CREDIT FOR DWELLING OWNED BY SURVIVING SPOUSE/COHABITANT OF FALLEN LAW ENFORCEMENT OFFICER OR EMERGENCY WORKER

Date of Application _____ Property Account Number _____

Full name of surviving spouse/cohabitant _____

Property Address _____

Phone Number _____ Email Address _____

Law Enforcement Officer or Emergency Worker's Name _____

Date of Death _____

I am requesting the above tax credit on the basis of the following eligibility: (Check One)

- Above dwelling was owned by the fallen officer or emergency worker at the time of his/her death and is now owned by the Spouse Cohabitant
- Fallen officer or emergency worker or spouse/cohabitant was domiciled in Maryland at time of officer or worker's death and the above dwelling was acquired by spouse within 10 years of date of death..
Please complete the following: (check all that apply)
 - Domiciled in Maryland Officer or Emergency Worker Spouse Cohabitant

Address at date of death _____ Date dwelling acquired _____

- Credit previously granted on another property to be transferred to this property. Please complete the following:

Original Property Account Number _____ Original Property Address _____

I UNDERSTAND THAT I WILL BE REQUIRED TO PROVIDE THE DIRECTOR OF FINANCE AN ANNUAL STATEMENT OF CONTINUED ELIGIBILITY FOR THIS TAX CREDIT.

HEREBY CERTIFY THAT THE INFORMATION PROVIDED IN THIS APPLICATION, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, CORRECT AND COMPLETE. I UNDERSTAND THAT MISINFORMATION OR REFUSAL TO DISCLOSE INFORMATION WHICH IS ESSENTIAL FOR A DETERMINATION OF ELIGIBILITY IS A BASIS FOR DISAPPROVAL OF MY APPLICATION. ALSO, I HEREBY AUTHORIZE THE HOWARD COUNTY DEPARTMENT OF FINANCE TO VERIFY/OBTAIN ANY INFORMATION AND DOCUMENTATION WHICH WILL ASSIST IN DETERMINING MY ELIGIBILITY FOR THIS CREDIT

Signature of Owner: _____ Date: _____

Printed Name: _____

THIS APPLICATION IS AVAILABLE in alternative FORMATS - to request a different format please call 410-313-4076

(Do Not Write Below This Line)

Application Received: _____ by: _____

County Tax _____ Amount of Credit _____

Approved: _____ Disapproved _____ Date _____

Reason for Disapproval _____

STATEMENT OF ELIGIBILITY

TAX CREDIT FOR DWELLING OWNED BY SPOUSE/COHABITANT OF FALLEN LAW ENFORCEMENT OFFICERS OR RESCUE WORKERS

Howard County Code Section 20.119A provides for a property tax credit for the surviving spouse of a Fallen Law Enforcement Officers or Rescue Workers. "Dwelling" is defined as the legal residence of the surviving spouse and may not be occupied by more than two families. "Surviving Spouse" is defined as one who has not remarried since the death of the fallen Law Enforcement Officer or Emergency Worker.

Property Account Number _____

Owner Name (Surviving Spouse/Cohabitant) _____

Property Address _____

I certify that:

- My legal residence continues to be the above property.
- The above property is not occupied by more than two families.
- Since the death of my spouse, I have not remarried. (Surviving Spouse only)

Signature

Date

Subscribed and sworn before me:

State of _____ City/County of _____

This _____ day of _____, 20__

My commission expires

Notary Public

AFFIDAVIT OF ELIGIBILITY

**TAX CREDIT FOR DWELLING OWNED BY SPOUSE OF FALLEN LAW ENFORCEMENT OFFICERS
OR RESCUE WORKERS**

Howard County Code Section 20.119A provides for a property tax credit for the surviving spouse of a Fallen Law Enforcement Officers or Rescue Workers. "Fallen Law Enforcement Officers or Rescue Workers" is defined as an individual who dies as a result of or in the course of employment as a law enforcement officer or while in the active service of a fire, rescue, or emergency medical service, unless the death was the result of the individual's own willful misconduct or abuse of alcohol or drugs.

Law Enforcement Officers or Rescue Worker's Name

I certify that the above individual meets the definition of "Fallen Law Enforcement Officers or Rescue Workers", i.e.

Law Enforcement Officer or Rescue Worker was in the active service of my command on the Law Enforcement Officer or Rescue Worker's date of death;

Law Enforcement Officer or Rescue Worker's death was not the result of willful misconduct or abuse of alcohol or drugs.

Name

Signature

Title

Department

Jurisdiction

Date

Subscribed and sworn before me:

State of _____ City/County of _____

This _____ day of _____, 20__

My commission expires

Notary Public