

TAX CREDIT FOR DWELLING OWNED BY A DISABLED 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 a disabled law enforcement officer or rescue worker.

- The disabled officer or rescue worker must have been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination.
- The officer must have become disabled as a result of or in the course of employment as a law enforcement officer or correctional officer for Howard County or a jurisdiction of reciprocity.
- The rescue worker must have become disabled while in active service of a career or volunteer fire, rescue, or emergency medical service of Howard County or a jurisdiction with reciprocity.
- A jurisdiction of reciprocity means a jurisdiction in the State of Maryland that offers a similar credit to a Howard County disabled law enforcement officer or rescue worker.

The amount of the credit is equal to 100% of the County Property Tax. Each year surviving spouse 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 disabled law enforcement officer or emergency worker at the time he/she was adjudged to be permanently or totally disabled OR
- If the disabled enforcement officer or emergency worker was domiciled in Maryland on the date of officer or worker's death, the dwelling must be acquired within ten years of the date the officer or emergency work was adjudged to be permanently and totally disabled.
- 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
- 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.

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 DISABLED LAW ENFORCEMENT OFFICER OR EMERGENCY WORKER

Date of Application _____ Property Account Number _____

Officer or Emergency Worker's Name _____

Property Address _____

Phone Number _____ Email Address _____

County & Agency employed by: _____

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

Above dwelling was owned by the Disabled Officer or Emergency Worker at the time of the worker's disability.

Disabled officer or emergency worker was domiciled in Maryland at time of officer or worker's disability and the above dwelling was acquired by spouse within 2 years of date of disability. Please complete the following:

Address at date of disability: _____

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 DISABLED LAW ENFORCEMENT
OFFICERS OR RESCUE WORKERS**

Howard County Code Section 20.119A provides for a property tax credit for the surviving spouse of a Disabled 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) _____

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.

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 disabled Law Enforcement Officers or Rescue Workers. "Disabled Law Enforcement Officers or Rescue Workers" is defined as an individual who has been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination and became disabled as a result of or in the course of employment as a law enforcement officer or correctional officer for Howard County or a jurisdiction with reciprocity or while in the active service of a fire, rescue, or emergency medical service of Howard County or a jurisdiction with reciprocity, unless the disability was the result of the individual's own willful misconduct or abuse of alcohol or drugs or an occupational disease that did not result from an accidental injury within the meaning of those terms under the Maryland Workers Compensation Act.

Law Enforcement Officers or Rescue Worker's Name

I certify that the above individual meets the definition of "Disabled 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 disability;

Law Enforcement Officer or Rescue Worker's disability was not the result of willful misconduct or abuse of alcohol or drugs or an occupational disease that did not result from an accidental injury within the meaning of those terms under the Maryland Workers Compensation Act.

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