



Howard County Government Department of Finance  
 3430 Court House Drive, Ellicott City, MD 21043  
 410-313-4076 | TDD 410-313-2323 | taxcredit@howardcountymd.gov  
 Business hours: Monday to Friday 8:00 a.m. to 5:00 p.m.

## Public Safety Officer – 2026 Tax Credit Application

Howard County Code §§20.119A, 20.129F & 20.129G

Before completing this form, review the “Eligibility Summary & Renewal Process” section.

### Section 1: Property & Owner Information

Owner/Applicant's Name: \_\_\_\_\_  
 Co-owner's Name: \_\_\_\_\_  
 Property Address: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 Property Account #: \_\_\_\_\_  
 Email: \_\_\_\_\_  
 Phone: \_\_\_\_\_

### Section 2: Credit Type Selection

Check the box next to the credit you are applying for (please check one):

- Public Safety Officer (PSO)  PSO – Volunteer/Auxiliary Officer
- Fallen/Disabled Public Safety Officer or Judicial Officer
- Fallen/Disabled Public Safety Officer or Judicial Officer - Surviving Spouse or Cohabitant

### Section 3: Eligibility Confirmation

I confirm that I have reviewed the Eligibility Summary, verify that I meet the requirements, and have provided sufficient documentation to support my claim of eligibility.

### Section 4: Certification & Signature

I hereby certify that the information provided in this application, to the best of my knowledge, is true. I understand that misinformation or omission of essential information is a basis for disapproval of my application and that Howard County Government’s Department of Finance may request additional information to verify my statement. I understand and certify that should my employment status change, should I move from the dwelling included in this Application, or as a surviving spouse, I get remarried, I am required to notify the Howard County Department of Finance.

Signature of Applicant \_\_\_\_\_ Date of Application \_\_\_\_\_

Please mail or drop off this application with the documentation required for the credit you are applying for to: Howard County Government's Department of Finance, 3430 Court House Drive, Ellicott City, MD 21043.

### What Comes Next?

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The Department of Finance will review your application for completeness, accuracy, and eligibility. If additional documents are needed or your application is not eligible, you will be notified. If your application is approved, the tax credit will be applied to your tax bill for the tax year provided on this application. Do not expect the credit to appear on your bill by July 1<sup>st</sup>. Applicants should pay their property tax bill as received and if applicable the Department of Finance will issue a refund by check.

### Eligibility Summary & Renewal Process

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#### Acceptable Proof of Residency: (Applicable to All Credits)

- Maryland-issued license or photo ID for owner and co-owner.
- Name and address page from the last six months of a utility bill, e.g. BGE, Pepco, cable, or cell phone providers.
  - Howard County Government issued bills are not acceptable.
  - Payment histories are not acceptable.

#### Acceptable Proof of Disability: (Fallen/Disabled Public Safety Officer or Judicial Officer & Surviving Spouses or Cohabitants)

- Veterans Administration determination letter.
- 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.
- For surviving spouse/cohabitant, copy of the death certificate for the deceased Public Safety Officer or Judicial Officer.

#### Public Safety Officer/Volunteers (Sec. 20.129F and Sec. 20.129G):

##### Eligibility Summary:

- The applicant must be:
  - A firefighter, an emergency medical technician, a correctional officer, a police officer, or a deputy sheriff employed full time by a Howard County Government public safety agency OR
  - A volunteer firefighter or a volunteer emergency medical technician for a Howard County Government public safety agency OR

- An Auxiliary Officer for the Howard County Police Department OR
- A full-time Emergency Communications Operator, Dispatcher, Dispatcher First Class, Senior Dispatcher, or Emergency Communications Supervisor with Howard County Government
- The applicants must have completed their probationary period with Howard County Government (applicable to full-time public safety officers and communications staff).
- The applicant must have completed the requisite Duty Requirements and have maintained the active service standard for five consecutive years immediately preceding the tax year (applicable to volunteer public safety officers).
- The applicant must comply with the requirements set forth in the Department of Police, **General Order No. OPS-29** and has performed the number of hours required by Duty Requirements provisions in the Auxiliary Police Manual for five consecutive years immediately preceding the tax year (applicable to auxiliary officers).
- May not receive Aging in Place, Public Safety Officer, or the Senior Tax Credit in the same year.
- Application deadline: June 30, 2026.

Renewal Summary:

- The Department of Finance will verify employment each year to determine continued eligibility.
- Notify the Department of Finance if there is a change in employment or principal residency status.
- Volunteers must maintain active volunteer service for the preceding year.
- Renewal deadline: June 30, 2026.

Disabled or Fallen Public Safety Officer or Judicial Officer or Surviving Spouse or Cohabitant of a Disabled or Fallen Public Safety Officer or Judicial Officer (Sec. 20.119A):

Eligibility Summary:

- A permanently and totally disabled public safety officer or judicial officer OR the surviving spouse (who has not remarried) or cohabitant of a disabled or fallen public safety officer or judicial officer.
- Service in any Maryland County or City or the State of Maryland.
- Disability or death must have occurred in the line of duty or as a result of employment as a public safety officer or judicial officer.

- Applicant or deceased must have been domiciled in Maryland at the time of death/disability or anytime within the five years before and dwelling acquired within 10 years of that date.
- The dwelling was owned by the spouse or cohabitant of the disabled or fallen public safety officer or judicial officer at the time of the public safety officer or judicial officer's death.
- Application deadline: September 30, 2026, for tax year 2026.
- **Statement of Eligibility** is required annually by **September 30<sup>th</sup>** to confirm marital, disability or residency status.

*AI Disclosure: This content was drafted with the assistance of an artificial intelligence tool, ChatGPT. The content has been reviewed and verified to be complete and accurate and represents the objectives and intentions of the Howard County Government's Department of Finance.*