

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2006 Legislative Session

Bill No. CB-9-2006

Chapter No. 5

Proposed and Presented by Council Member Hendershot

Introduced by Council Members Hendershot, Peters, Knotts, Dean, Exum, Harrington,
Campos, Bland and Dernoga

Date of Introduction February 28, 2006

BILL

AN ACT concerning

Property Tax Credit – Surviving Spouse of a
 Fallen Law Enforcement Officer or Rescue Worker

For the purpose of amending the existing provisions of the property tax credit in limited
 circumstances.

BY repealing and reenacting with amendments:

SUBTITLE 10. FINANCE AND TAXATION.

Section 10-241.05,

The Prince George's County Code

(2003 Edition, 2005 Supplement).

SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
 Maryland, that Section 10-241.05 of the Prince George's County Code be and the same is hereby
 repealed and reenacted with the following amendments:

SUBTITLE 10. FINANCE AND TAXATION.

DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.

**Subdivision 6E. Fallen Law Enforcement Officer and Fallen Rescue Worker surviving
 Spouse Property Tax Credit.**

**Sec. 10-241.05. Property tax credits for surviving spouse of a fallen law enforcement
 officer or rescue worker.**

(a) In accordance with the provisions of Section 9-210 of the Tax-Property Article,
 Annotated Code of Maryland and the terms defined therein, there is a tax credit against the

1 property tax imposed on real property that includes a dwelling that is owned by a surviving
 2 spouse of a fallen law enforcement officer or rescue worker and which meets the following
 3 conditions:

4 (1) The dwelling is owned and occupied by a surviving spouse of a fallen law
 5 enforcement officer or rescue worker and the dwelling was owned by the fallen law enforcement
 6 officer or rescue worker at the time of the fallen law enforcement officer's or rescue worker's
 7 death;

8 (2) The fallen law enforcement officer or rescue worker or the surviving spouse was
 9 domiciled in the State as of the date of the fallen law enforcement officer or rescue worker's
 10 death and the dwelling was acquired by the surviving spouse within two (2) years of the fallen
 11 law enforcement officer or rescue worker's death; or

12 (3) The dwelling was acquired after the surviving spouse qualified for a credit for a
 13 former dwelling under item (1) or (2) of this Subsection, to the extent of the previous credit.

14 (b) The amount of the tax credit shall be the full amount of property tax imposed pursuant
 15 to Section 6-202 of the Tax-Property Article, Annotated Code of Maryland, by Prince George's
 16 County. Tax credits shall be available on an annual tax year basis.

17 (c) An application for the tax credit shall be submitted to the Director of Finance.

18 (1) Applications for the tax credit shall be submitted to the Director of Finance no
 19 later than April 1 prior to the tax year for which the credit is being requested.

20 (2) The Director of Finance shall determine the amount of the tax credit and place a
 21 credit on the appropriate account.

22 (d) The Director of Finance is authorized to develop an application form and establish
 23 procedures to administer the tax credit established in this Section.

24 (e) An owner of real property who has applied for the tax credit established in this Section
 25 may appeal to the Maryland Tax Court the denial of the tax credit if notice of the appeal is made
 26 on or before thirty (30) days from the date that the Director of Finance mails the notice of the
 27 determination.

28 (f) Entitlement to the tax credit shall terminate upon the first event to occur:

29 [(A) Twenty (20) years after the date of death of the fallen law enforcement officer or
 30 rescue worker;

31 (B)] (i) When the surviving spouse no longer occupies the property; or

1 [(C)] (ii) When the surviving spouse remarries.

2 Upon termination of entitlement to the tax credit, the owner shall notify the Director of Finance
3 within thirty (30) days of such event. The Director of Finance shall determine the date that the
4 entitlement has ceased, and the tax credit shall be removed from the property on a pro rata basis.

5 SECTION 2. BE IT FURTHER ENACTED that this Act shall take effect on forty-five (45)
6 calendar days after it becomes law and shall apply to the tax year beginning July 1, 2006.

Adopted this 28th day of March, 2006.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Thomas E. Dernoga
Chairman

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Jack B. Johnson
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.