

Prince George's County Council

Agenda Item Summary

Meeting Date: 3/28/2006
Reference No.: CB-009-2006
Draft No.: 1
Proposer(s): Hendershot
Sponsor(s): Hendershot, Peters, Knotts, Dean, Exum, Harrington, Campos, Bland, Dernoga
Item Title: 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.

Drafter: Ralph E. Grutzmacher, Legislative Officer
Resource Personnel: Carol B. White, Legislative Aide

LEGISLATIVE HISTORY:

Date Presented:	2/7/2006	Executive Action:	4/4/2006 S
Committee Referral:	2/7/2006 - PSFM	Effective Date:	5/22/2006

Committee Action: 2/22/2006 - FAV

Date Introduced: 2/28/2006
Public Hearing: 3/21/2006 - 1:30 PM

Council Action (1) 3/28/2006 - ENACTED
Council Votes: MB:A, WC:A, SHD:-, TD:A, CE:-, DCH:A, TH:A, TK:A, DP:A
Pass/Fail: P
Remarks: Applies to tax year beginning 7/1/2006

AFFECTED CODE SECTIONS:

10-241.05

COMMITTEE REPORTS:

PUBLIC SAFETY AND FISCAL MANAGEMENT

Date 2/22/2006

Committee Vote: Favorable, 3-0, (In favor: Councilmembers Peters, Harrington, and Knotts.)

This bill will amend the County Code by deleting the 20-year limitation for receiving property tax credit for the Surviving Spouse of a Fallen Law Enforcement Officer or Rescue Worker. This bill will apply prospectively for the FY2007 tax year which begins July 1, 2006.

According to the Office of Finance, eliminating the 20-year eligibility provision will permit one additional surviving spouse to qualify for the property tax credit.

The Office of Law has reviewed the bill and finds it to be in proper legislative form with no legal impediments to its enactment.

The fiscal impact on the County as a result of enacting CB-9-2006 will be negative in the amount of \$4,057.

BACKGROUND INFORMATION/FISCAL IMPACT:

(Includes reason for proposal, as well as any unique statutory requirements)

When the original authorizing legislation was enacted by the County, a provision was included to limit the entitlement to receive the tax credit to not more than 20 years after the date of the employee's death. At the current time, there are two surviving spouses who still live within the County who would otherwise be entitled to receive the credit. The proposed legislation would remove the 20-year limitation.

CODE INDEX TOPICS:

INCLUSION FILES:
