

Title 05
Office of Budget and Finance
Subtitle 02 Tax Credits
Chapter 04 Disabled Law Enforcement Officers or Rescue Workers

Authority: Annotated Code of Maryland Tax-Property Article 9-210 and § 11-2-109.1, Baltimore County Code, 2003

.01 Definitions.

A. In this chapter, the following terms have the meanings indicated.

B. Terms Defined.

(1) "Dwelling" means a real property that is:

- (a) The legal residence of a disabled worker; and
- (b) Occupied by not more than 2 families.
- (c) "Dwelling" includes the lot or curtilage and structures necessary to use the real property as a residence.

(2) "Disabled worker" means a Baltimore County law enforcement officer or rescue worker who:

- (a) Has been found to be permanently and totally disabled by the appropriate administrative body or court of competent jurisdiction authorized to make such a determination; and
- (b) Became disabled as a result of or in the course of employment as a Baltimore County law enforcement officer or while in the active service of a Baltimore County fire, rescue or emergency medical service.

(3) "Disabled worker" does not include a law enforcement officer or rescue worker whose disability was the result of the individual's own willful misconduct or abuse of alcohol and/or drugs.

.02 Tax Credit.

A. Granted.

The county shall grant a tax credit against the Baltimore County real property tax imposed on a dwelling that is owned by a disabled law enforcement officer or rescue worker:

(1) If the dwelling was owned and occupied by the disabled worker at the time the disabled worker was adjudged to be permanently and totally disabled;

(2) If the disabled worker was domiciled in the State as of the date the disabled worker was adjudged to be totally and permanently disabled and the dwelling was acquired by the disabled worker within 2 years of the date the disabled worker was adjudged to be permanently and totally disabled; or

(3) If the dwelling was acquired after the disabled worker qualified for the credit for a former dwelling under either subsection (1) or subsection (2) of this section, to the extent of the previous credit.

B. Amount of Credit and Duration of Credit.

The amount of the property tax credit shall equal 100% of the Baltimore County real property tax for the dwelling and the credit continues from year to year without the need for additional applications by the disabled worker. If requested by the Director of Budget and Finance, the disabled worker shall provide evidence of continued eligibility.

C. May not be combined

- (1) The property tax credit under this chapter may not be combined with any other tax credit or payment in lieu of taxes applicable to the dwelling.
- (2) The dwelling is not eligible for any other Baltimore County real property tax credit.

.03 Administration

A. Application

- (1) A disabled worker is eligible to receive the tax credit in the first taxable year after a finding of disability and may make application for the credit on or before September 30 of the taxable year for which the credit is requested to begin.
- (2) Applications may be obtained online at the Baltimore County government website or from the Customer Services Section, Office of Budget and Finance, 400 Washington Ave, Towson, Md. 21204.
- (3) Along with the application, the applicant shall provide proof of the date of disability and ownership of the dwelling.

B. Certification.

- (1) Upon receipt of the application, the Director of Budget and Finance shall forward the application to the Board of Trustees of the Employees Retirement System for certification of disability as provided in § 5-1-224 of the Baltimore County Code, 2003.
- (2) In the case of rescue workers of the Baltimore County Volunteer Firefighters Association, the Fire Chief shall certify a line of duty disability with assistance, if needed, from the Board of Trustees of the Employees Retirement System.

C. Director to Grant or Deny.

- (1) The Director shall grant or deny the credit within 45 days after receipt of the application.
- (2) An application not granted by the Director within 45 days after receipt of the application shall be deemed to have been denied.

D. Appeals.

If the Director denies an application under this chapter or is deemed to have denied an application, the applicant may appeal the denial as provided in COBAR 05.02.01.02.

Administrative History

COBAR Title 05, Subtitle 02, Chapter 04 first adopted: May 6, 2014