

Office of the County Auditor

Auditor's Analysis

Council Bill 33-2023

Introduced: July 5, 2023

Auditor: Lori Buchman

Fiscal Impact:

The fiscal impact of the proposed legislation is unknown. It is not possible to estimate the foregone property tax revenue, as we are unable to determine the number of taxpayers who are eligible, or may become eligible in the future, for the property tax credit as a result of this legislation. The property tax credit is equal to 100 percent of Howard County Property Taxes.

If the legislation is approved, a disabled law enforcement officer or rescue worker employed by Baltimore County would be eligible for a tax credit on their primary residence located in Howard County beginning in Fiscal Year 2025.

Purpose:

The proposed legislation expands the definition of disabled law enforcement or correctional officers; or career or volunteer fire, rescue, or emergency medical service workers to include such workers that became disabled in the course of employment in Baltimore County.

Other Comments:

The Director of Finance has confirmed that the following processes will not change as a result of this legislation:

- The property subject to the tax credit must be the primary residence of the applicant
- The appropriate agency completes an affidavit of eligibility, certifying the individual meets the definition of disabled or fallen law enforcement officer or rescue worker
- Eligible property owners must complete and submit a renewal form for subsequent tax years

Howard County currently has reciprocity with the following Counties:

- Prince George's County and Montgomery County have reciprocity for fallen law enforcement officers and rescue workers, but do not offer credit for disabled law enforcement officers or rescue workers
- Anne Arundel County offers reciprocity for fallen law enforcement officers, rescue workers, and disabled law enforcement