



HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Court House Drive Ellicott City, Maryland 21043

410-313-2195

Rafiu O. Ighile, CPA, CGMA, MBA
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TAX CREDIT FOR DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR SURVIVING SPOUSE OF FALLEN LAW ENFORCEMENT OFFICERS OR RESCUE WORKERS

In accordance with the provisions of Section 20-119A of the Howard County Code and §9-210 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit against County property tax imposed on a dwelling if the owner is disabled law enforcement officer or rescue worker or the surviving spouse of a fallen law enforcement officer or rescue worker.

The amount of the credit is equal to 100% of the County property tax up to **\$6,000**. The application shall be filed no later than September 30th in the first taxable year in which the credit is requested to begin. Eligible owners are required to complete an annual Statement of Eligibility in order to continue to receive the credit after the first year.

- The dwelling must have been owned by the fallen/disabled law enforcement officer or emergency worker at the time of his/her death
- The disabled law enforcement officer or rescue worker, fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the State as of the date of the law enforcement officer/rescue worker's death or disability and the dwelling was acquired within 2 years of the date of the law enforcement officer/rescue worker's disability or death
- If the dwelling was acquired after the surviving spouse or disabled law enforcement/rescue worker qualified for a credit for a former dwelling, a credit, will be granted on the new dwelling to the extent of the previous credit.
- The disabled officer or rescue worker must have been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination.
- The law enforcement officer or rescue worker must have become disabled or have fallen as a result of or in the course of employment as a law enforcement officer, correctional officer, fire rescue, volunteer fire rescue, or emergency medical service for any County or City in the State of Maryland or the State of Maryland.
- Surviving spouse means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.

The following documents must be included with the credit application:

- For fallen law enforcement officer or emergency workers, include a copy of the death certificate
- For disabled law enforcement officer or emergency workers, an ***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



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APPLICATION FOR TAX CREDIT FOR DWELLING OWNED BY DISABLED LAW ENFORCEMENT OFFICER OR EMERGENCY WORKER

Date of Application _____ Property Account Number _____

Officer or Emergency Worker's Name _____

Property Address _____

Phone Number _____ Email Address _____

County or State of Maryland & Agency employed by:

I am requesting the above tax credit based on the following eligibility: (Check One)

- Checkboxes for eligibility criteria: Above dwelling was owned by the disabled officer or emergency worker at the time of the worker's disability. Disabled officer or emergency worker was domiciled in Maryland at time of officer or worker's disability and the above dwelling was acquired by the disabled officer or emergency worker or spouse within 2 years of date of disability.

Address at date of disability: _____

Date dwelling acquired: _____

- Checkbox for credit previously granted on another property to be transferred to this property. Please complete the following:

Original Property Account Number: _____

Original Property Address _____

I UNDERSTAND THAT I WILL BE REQUIRED TO PROVIDE THE DIRECTOR OF FINANCE AN ANNUAL STATEMENT OF CONTINUED ELIGIBILITY FOR THIS TAX CREDIT.

I HEREBY CERTIFY THAT THE INFORMATION PROVIDED IN THIS APPLICATION, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE. I UNDERSTAND THAT MISINFORMATION OR REFUSAL TO DISCLOSE INFORMATION WHICH IS ESSENTIAL FOR A



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DETERMINATION OF ELIGIBILITY IS A BASIS FOR DISAPPROVAL OF MY APPLICATION. ALSO, I HEREBY AUTHORIZE THE HOWARD COUNTY DEPARTMENT OF FINANCE TO VERIFY/OBTAIN ANY INFORMATION AND DOCUMENTATION WHICH WILL ASSIST IN DETERMINING MY ELIGIBILITY FOR THIS CREDIT

Signature of Owner: _____ Date: _____

Printed Name: _____

Howard County reserves the right to require additional documentation, if necessary, in verification of eligibility for the credit.

<p>Mail to: Howard County Department of Finance Property Tax Division 3430 Court House Drive Ellicott City, MD 21043</p>	<p>Contact Information: Phone: (410) 313-2062 Hours: Monday – Friday 8 a.m. – 5 p.m. Email: taxcredit@howardcountymd.gov Website: www.howardcountymd.gov/finance/tax-credits</p>
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