



# HOWARD COUNTY DEPARTMENT OF FINANCE

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## 2025 PUBLIC SAFETY OFFICER VOLUNTEER PROPERTY TAX CREDIT APPLICATION

**Application Deadline: June 30, 2025**

### Please submit the following:

1. Original copy of the application:
2. Copy of your valid Maryland Driver’s license or MVA-issued photo I.D.
3. 1st page of the current 6 months electric/utility bill. The bill must have the owner’s name and the property address. A bill history or bill summary **WILL NOT** be accepted.
4. **Submit the 1<sup>st</sup> page only** of deed with applicant’s name – Property must be the applicant’s principal residence.
5. If you email the application, please submit your complete PDF application.

### Please complete the following information (Please Print Legibly):

Property Parcel Number (located on the Howard County Property Tax Bill): \_\_\_\_\_

Public Safety Officer Volunteer’s Full Name: \_\_\_\_\_

Property Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

Email Address: \_\_\_\_\_ Phone: \_\_\_\_\_

**Eligibility**—Volunteer Personnel. A Public Safety Officer who is a Howard County volunteer firefighter or emergency medical technician is eligible for a tax credit under this section if the Public Safety Officer:

Is a member of a volunteer fire corporation listed in section 17.103(a) of this Code;

Meets the operational standard for volunteer personnel as established by General Order of the Department of Fire and Rescue Services.

Does not receive a tax credit pursuant to section 20.129 or 20.129E of this Code for the same real property;

Has maintained an active service standard under section 17.103 of this Code for the preceding calendar year; and

Has maintained an active service standard under section 17.103 of this Code as a volunteer firefighter or emergency medical technician for at least five years continuously.

**Termination of Credit.** The tax credit created by this section shall terminate and the Public Safety Officer will not be eligible if any of the following occur:

The Public Safety Officer is no longer employed full time by the Public Safety Agency, or no longer eligible under subsection (d) for volunteer firefighters or emergency medical technicians and:

If the Public Safety Officer was separated from employment "for cause" as set forth in section 1.115 of this Code, the former Public Safety Officer shall be liable for:

All of the property taxes that the officer would have been liable for in the taxable year of the separation of employment, as if the tax credit had not been granted under this section;

I hereby certify that I have read County Code § 20.129F and that I am eligible for the tax credit for the residential property described above. I understand that this is a tax credit that can be received against the County property tax. The tax credit may be granted in an amount up to **\$2,500**, but not to exceed the amount of county tax due on the property.

I own the property to which the credit will be applied; it is used as my principal residence; and I will occupy the property for more than 6 months of a 12-month period.

**Signature** \_\_\_\_\_ **Date:** \_\_\_\_\_

<p><b>Address for Application Submission:</b> Howard County Department of Finance Property Tax Accounting 3430 Court House Drive Ellicott City, MD 21043</p>	<p><b>Contact Information:</b> 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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