

Bill No. 26-03  
Concerning: Property Tax Credit for  
Surviving Spouse of Public Safety  
Worker  
Revised: 10/7/03 Draft No. 5  
Introduced: July 29, 2003  
Enacted: October 7, 2003  
Executive: October 17, 2003  
Effective: January 16, 2004, but see Sec. 2  
Sunset Date: None  
Ch. 24, Laws of Mont. Co. 2003

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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By: Council President Subin and Councilmember Praisner.

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**AN ACT** to:

- (1) provide a property tax credit for the surviving spouse of an individual who died as a result of or in the course of employment as a law enforcement officer or rescue worker; and
- (2) generally amend County law regarding property tax credits for survivors of public safety workers.

By adding

Montgomery County Code  
Chapter 52, Taxes  
Section 52-18N

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

Section 1. Section 52-18N of the Code is added as follows:

**52-18N. Property tax credit – surviving spouse of law enforcement officer or rescue worker.**

- (a) The Director of Finance must allow a tax credit against the County property tax imposed on a **dwelling** that is owned by a **surviving spouse of a fallen law enforcement officer or fallen rescue worker** if the Supervisor of Assessments certifies that the taxpayer was qualified under State law for the credit before the end of the taxable year.
- (b) The amount of the credit is 100 percent of the County property tax due from the taxpayer, subject to any other limits in State law.
- (c) The County Executive may issue regulations under method (2) to administer this tax credit.
- (d) In this Section:
  - (1) “*dwelling*”, “*surviving spouse*”, “*fallen law enforcement officer*”, and “*fallen rescue worker*” have the meanings provided in the State law authorizing this property tax credit;
  - (2) a qualified **surviving spouse** is deemed to “own” a **dwelling** if the surviving spouse has or shares any legal responsibility to pay State or County property tax on the **dwelling**;
  - (3) “*law enforcement officer*” means an individual who is authorized by law to make arrests in an official capacity as a member of any local, state, or federal government law enforcement agency; and
  - (4) “*rescue worker*” means an individual who is a member of any public, private, or volunteer fire, rescue, or emergency medical service.

