

# Racial Equity and Social Justice (RESJ) Impact Statement

Office of Legislative Oversight

## BILL 15-24: TAXATION – PUBLIC SAFETY OFFICERS – BI-COUNTY AGENCY POLICE

### SUMMARY

The Office of Legislative Oversight (OLO) finds the anticipated racial equity and social justice (RESJ) impact of Bill 15-24 is indeterminant. While Black people may be overrepresented among officers in bi-county agencies, the demographics of homeowners in the County suggest that Black employees are more likely to be renters and thus may not be able to take advantage of the Property Tax Credit for Public Safety Officers.

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### PURPOSE OF RESJ IMPACT STATEMENTS

The purpose of RESJ impact statements (RESJIS) is to evaluate the anticipated impact of legislation on racial equity and social justice in the County. Racial equity and social justice refer to a **process** that focuses on centering the needs, leadership, and power of communities of color and low-income communities with a **goal** of eliminating racial and social inequities.<sup>1</sup> Achieving racial equity and social justice usually requires seeing, thinking, and working differently to address the racial and social inequities that have caused racial and social disparities.<sup>2</sup>

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### PURPOSE OF BILL 15-24

In 2022, the County Council passed Bill 39-21, which established the Property Tax Credit for Public Safety Officers. The Council passed this bill with the intent of increasing the number of public safety staff who reside in the County and to “help recruit and retain these employees.”<sup>3</sup> With this credit, public safety staff who own property in the County can receive a credit of up to \$2,500 each year to offset the amount of property tax that is due on their property.<sup>4</sup> Public safety officers who are currently eligible for this property tax credit include full-time sworn police officers, firefighters, emergency medical technicians and correctional officers employed by the County, among other staff.<sup>5</sup>

The purpose of Bill 15-24 is to expand eligibility to the Property Tax Credit for Public Safety Officers to public safety officers who are employed by bi-county agencies.<sup>6</sup> The Bill is intended to recognize public safety officers who are employed by the Maryland-National Capital Park and Planning Commission (M-NCPPC) and Washington Suburban Sanitary Commission (WSSC) while also “addressing the ongoing challenges in recruiting and retaining public safety professionals.”<sup>7</sup> If enacted, Bill 15-24 would allow eligible officers employed by M-NCPPC and WSSC to receive the Property Tax Credit for Public Safety Officers.

The Council introduced Bill 15-24, Taxation – Public Safety Officers – Bi-County Agency Police, on September 10, 2024.

In November 2021, OLO published a RESJIS for Bill 39-21, Taxation – Public Safety Officers – Public Safety Emergency Communications Specialist—Property Tax Credit. Please refer to this RESJIS for background on property tax credits, public safety personnel, and racial equity.<sup>8</sup>

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### ANTICIPATED RESJ IMPACTS

To consider the anticipated impact of Bill 15-24 on RESJ in the County, OLO recommends the consideration of two related questions:

- Who would primarily benefit or be burdened by this bill?
- What racial and social inequities could passage of this bill weaken or strengthen?

To answer these questions, OLO considered the demographics of M-NCPPC and WSSC officers since Bill 15-24 would allow them to benefit from the Property Tax Credit for Public Safety Officers. Table 1 summarizes the number and percent of WSSC officers by race and ethnicity.

**Table 1. WSSC Officers by Race and Ethnicity**

Race and ethnicity	WSSC Officers		County Population 18 and Over
	#	%	%
Asian	0	0.0	16.1
Black	13	65.0	18.2
Native American	1	5.0	0.4
Pacific Islander	1	5.0	0.1
White	4	20.0	48.9
Latinx	1	5.0	18.1

Source: WSSC Human Resources and [Table S2101](#), 2022 American Community Survey 5-Year Estimates, Census Bureau.

Table 1 suggests that Black, Native American, and Pacific Islander people are overrepresented among WSSC officers. On the other hand, White, Asian and Latinx people are underrepresented. OLO was not able to obtain the racial and ethnic breakdown of M-NCPPC officers.

Conversely, as described in the RESJIS for Bill 39-21, White and Asian people have the highest rates of homeownership in the County.<sup>9</sup> While 64 percent of households in the County are owner-occupied, 74 percent of White and 75 percent of Asian households are owner-occupied. Only 44 percent of Black and 49 percent of Latinx households are owner-occupied.<sup>10</sup> If homeownership rates by race and ethnicity across the County characterize homeownership rates by race and ethnicity among County employees, then White and Asian employees are better positioned to take advantage of the Property Tax Credit for Public Safety Officers than Latinx and Black employees.

OLO finds the anticipated impact of Bill 15-24 is indeterminant. While Black, and to a lesser extent, Native American and Pacific Islander people, are overrepresented among WSSC officers and possibly among M-NCPPC officers, the demographics of homeowners in the County suggest that Black employees are more likely to be renters and thus may not be able to take advantage of the Property Tax Credit for Public Safety Officers.

### RECOMMENDED AMENDMENTS

The Racial Equity and Social Justice Act requires OLO to consider whether recommended amendments to bills aimed at narrowing racial and social inequities are warranted in developing RESJ impact statements.<sup>11</sup> OLO finds the anticipated impact of Bill 15-24 is indeterminant. As such, OLO does not offer recommended amendments. However, should the Council seek to improve the RESJ impact of this Bill, OLO offers one recommended amendment:

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- **Create a renters tax credit for public safety staff.**<sup>12</sup> Offering tax credits to public safety staff who are renters could enhance RESJ because Black and Latinx community members are more likely to rent their homes. Adding a renters tax credit provision to Bill 15-24 could help ensure that all public safety officers proportionately benefit from this Bill regardless of whether they rent or own their homes.

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### CAVEATS

Two caveats to this racial equity and social justice impact statement should be noted. First, predicting the impact of legislation on racial equity and social justice is a challenging analytical endeavor due to data limitations, uncertainty, and other factors. Second, this RESJ impact statement is intended to inform the legislative process rather than determine whether the Council should enact legislation. Thus, any conclusion made in this statement does not represent OLO's endorsement of, or objection to, the bill under consideration.

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<sup>1</sup> Definition of racial equity and social justice adopted from “Applying a Racial Equity Lens into Federal Nutrition Programs” by Marlysa Gamblin, et.al. Bread for the World, and from Racial Equity Tools. <https://www.racialequitytools.org/glossary>

<sup>2</sup> Ibid.

<sup>3</sup> [Introduction Staff Report for Bill 15-24](#), Montgomery County Council, Introduced September 10, 2024, pg. 2.

<sup>4</sup> [Property Tax Credit for Public Safety Officers](#), Montgomery County Department of Finance.

<sup>5</sup> [Montgomery County Code § 52-112](#)

<sup>6</sup> Introduction Staff Report for Bill 15-24, pg. 2.

<sup>7</sup> [“Councilmembers Fani-González and Albornoz Introduce Bill to Reduce Property Taxes for Park and WSSC Police,”](#) Press Releases, Montgomery County Council, September 10, 2024.

<sup>8</sup> [RESJIS for Bill 39-21](#), Office of Legislative Oversight, November 18, 2021.

<sup>9</sup> Ibid, pg. 3.

<sup>10</sup> [Table S0201](#), 2023 American Community Survey 1-Year Estimates, Census Bureau.

<sup>11</sup> Bill 27-19, Administration – Human Rights – Office of Racial Equity and Social Justice – Racial Equity and Social Justice Advisory Committee – Established, Montgomery County Council

<sup>12</sup> Daniel Teles and Christopher Davis, [“Tax Credits for Renters Could Increase Racial and Economic Equity,”](#) Urban Institute, December 2020.