A RESOLUTION PERTAINING TO THE ESTABLISHMENT OF PROPERTY TAX CREDIT PROGRAM FOR MEMBERS OF VOLUNTEER FIRE, RESCUE, AND EMS COMPANIES

WHEREAS, the Board of County Commissioners of Calvert County, Maryland, (the "Board of County Commissioners"), received a presentation on January 30, 2018 regarding the challenges confronting volunteer services within the County, which included a recommendation that a property tax credit be approved to encourage current members to continue volunteer service and create an incentive to attract new volunteers;

WHEREAS, Section 9-306(f) of the Tax-Property Article of the Maryland Annotated Code allows Calvert County to grant a property tax credit against the county property tax imposed on real property that is owned by members of volunteer fire and rescue companies;

WHEREAS, the Board of County Commissioners has directed staff to bring forward for consideration an ordinance that grants a property tax credit as allowed by that State law;

WHEREAS, the Board of County Commissioners has been advised by the Department of Public Safety that such a tax credit would serve as a new incentive for persons to join and remain with the volunteer fire and rescue system;

WHEREAS, a public hearing regarding this ordinance was duly advertised in two County newspapers for two consecutive weeks before the public hearing as required by Section 9-105 of the Local Gov't Article of the Maryland Annotated Code and held on June 5, 2018, at which time the Board of County Commissioners received public comment; and

WHEREAS, upon due consideration of the comments of the public and staff and in furtherance of the public health, safety and welfare, the Board of County Commissioners find that it is in the best interest of the public health, safety and welfare of the citizens of Calvert County, Maryland, to adopt a property tax credit as set forth herein.

NOW, THEREFORE, BE IT ORDAINED, that the Board of County Commissioners hereby approves and enacts this ordinance and the following amendments to Chapter 136 of the Code by appending the following provisions to said Chapter to provide a qualified taxpayer property tax credit as follows:

Article XIII Property Tax Credit for Members of Volunteer Fire and Rescue Companies

136-56 Establishment. Calvert County grants real property tax credit to principal residences of County tax payers that are qualified members of any Calvert County volunteer fire, rescue, emergency medical service, advanced life support unit, or rescue dive team, or combination thereof, and meeting the requirements of Section 9-306(f) of the Tax-Property Article of the Maryland Annotated Code, as amended from time to time.

136-54. Eligibility. To qualify for the property tax credit provided by this Article:

A. The applicant shall be a member of any Calvert County volunteer fire, rescue, emergency medical service, rescue dive team, or advanced life support unit, or combination thereof;
B. The applicant shall meet the qualifications set forth at Section 9-306(f) of the Tax-Property Article of the Maryland Annotated Code, as amended from time to time;
C. The property that is the subject of the credit application shall be the primary residence of the applicant;
D. The applicant shall have met all of the requirements to be in "active volunteer member" status for the Calvert County Length of Service Awards Program ("LOSAP") for the previous calendar year; and
E. Provide the Department of Finance & Budget the Application for Tax Credit, approved by the Calvert County Department of Public Safety with respect to having met the LOSAP status requirements.

136-55. Limitations.
A. Applications for Tax Credit pursuant to this Article must be received by the Department of Finance & Budget on or before June 8, of the Tax Year in which the Credit is requested;
B. Any refund provided by this Article shall not exceed the lesser of: (1) the County property tax assessed upon the qualifying property; or (2) Two Thousand Five Hundred Dollars ($2,500.00) per tax year; and
C. Not more than one (1) Tax Credit pursuant to this Article may be provided for any property.

BE IT FURTHER ORDAINED by the Board of County Commissioners that Chapter 136 of the Code, as amended hereby, shall remain in full force and effect.

BE IT FURTHER ORDAINED by the Board of County Commissioners that, in the event any portion of this Ordinance is found to be unconstitutional, illegal, null or void, it is the intent of the Board of County Commissioners to sever only the invalid portion or provision, and that the remainder of the Ordinance shall be enforceable and valid.

BE IT FURTHER ORDAINED, by the Board of County Commissioners that the foregoing recitals are adopted as if fully rewritten herein.

BE IT FURTHER ORDAINED, by the Board of County Commissioners that this Ordinance shall be effective on July 1, 2018 upon recordation and publication of a fair summary.
DONE, this 5th day of June, 2018, by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: 

Nay: 

Absent/Abstain: 1 - Slaughenhoup

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF CALVERT COUNTY, MARYLAND

Maureen Frederick, Clerk

Evan K. Slaughenhoup Jr., President

Tom Hej, Vice President

Approved for form and legal sufficiency by:

Mike Hart

Pat Nutter

Steven R. Weems

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