

# ENROLLED

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

LEGISLATIVE SESSION, 2023

BILL No. 2023-17

Introduced: November 7, 2023

BY: The Council President

AN ACT TO AMEND CHAPTER 90 OF THE WICOMICO COUNTY CODE, TITLED "TAX EXEMPTIONS" TO ADD A NEW SECTION 90-9 TO BE TITLED "PROPERTY TAX CREDIT FOR VOLUNTEER FIRE DEPARTMENT MEMBERS".

WHEREAS, volunteer firefighters are put into dangerous situations every day; and

WHEREAS, pursuant to Section 9-260 of the Tax-Property Article of the Annotated Code of Maryland, local governments are authorized to grant a property tax credit for a dwelling owned by a volunteer firefighter; and

WHEREAS, the Council desires to provide a property tax credit to local volunteer firefighters; and

WHEREAS, the Council ordinarily requires a fiscal note from the Director of Finance estimating the cost associated with the adoption of any legislative bill involving expenditures by the County; however, to date the Director of Finance has not been provided with information from the Volunteer Fire Departments sufficient to allow the calculations necessary for the preparation of such a fiscal note; and

WHEREAS, in lieu of receiving a fiscal note the Council will designate a maximum amount that the County will authorize to be granted for tax credits for each tax year and the tax credits shall be granted on a pro-rata basis to each eligible person.

SECTION I: BE IT ENACTED AND ORDAINED BY THE COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND, IN LEGISLATIVE SESSION, that Chapter 90, titled "Tax Exemptions" be amended to add a new section titled, "Property Tax Credit for Volunteer Fire Department Members," as follows:

## CHAPTER 90 Tax Exemptions

\* \* \*

### §90-9. PROPERTY TAX CREDIT FOR VOLUNTEER FIRE DEPARTMENT MEMBERS.

A. Definitions. In this section the following terms have the meaning indicated:

ACTIVE SERVICE STATUS

A minimum of 50 points per year earned under the rules established by the Wicomico County Volunteer Firefighters Association and earned in at least two different categories.

#### DWELLING

- 1) A real property that is:
  - a. The principal residence of a volunteer fire department member in which the member has an ownership interest of fifty (50%) or greater located in Wicomico County, Maryland; and
  - b. Occupied by not more than 2 families.
- 2) "Dwelling" includes the lot or curtilage and structures necessary to use the real property as a residence.

#### VOLUNTEER FIRE DEPARTMENT MEMBER

A person who has been voted-in and continues to be an active member of a volunteer fire company located in Wicomico County, including an Emergency Medical Technician (EMT), and is not compensated for service as a firefighter or EMT.

- B. Creation. In accordance with Section 9-260 of the Tax Property Article of the Annotated Code of Maryland, there shall be a Wicomico County property tax credit against the tax imposed on a dwelling that qualifies under this section. The total tax credits that the County shall grant under this Section in any tax year shall not exceed \$750,000.00. Each tax year the Department of Finance shall process the applications submitted on behalf of the respective volunteer firefighters by the independent volunteer fire companies for the tax credits. If the maximum amount allocated for tax credits hereunder is less than the total amount of tax credits eligible, the Department of Finance shall prorate the amount of the tax credit for each eligible person. By way of example, if the County allocates \$1,000,000.00 for total tax credits under this section in a given tax year, but the Department of Finance determines that it has received \$1,200,000.00 in eligible applications, the Department shall divide the \$1,000,000.00 allocated by the \$1,200,000.00 eligible and the Department of Finance shall permit each eligible person 83.33 percent of the tax credit authorized herein.
- C. Eligibility. A Wicomico County volunteer fire department member is eligible for a tax credit under this Section if the volunteer fire department member:
  - 1) Is a member of one of the independent volunteer fire companies described Chapter 39 of the Wicomico County Code.
  - 2) Has maintained active service status as determined by the Wicomico County Volunteer Firefighters Association for at least three (3) consecutive calendar years from January 1, 2021.
  - ~~3) Is not compensated as a firefighter or an EMT in the fire district they also volunteer in.~~
  - 4)3) Amount of Credit.

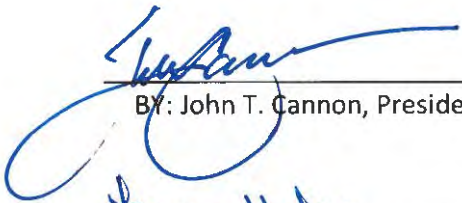
- i. Subject to the conditions in this Section, the tax credit may be granted in an amount not to exceed the lesser of \$2,500 per dwelling or the amount of the tax imposed on the dwelling;
  - ii. The eligible volunteer fire department member shall receive:
    - a. In Tax Years beginning July 1, 2024 and July 1, 2025, the tax credit in an amount not to exceed \$1,500.
    - b. In tax year beginning July 1, 2026 and July 1, 2027, the tax credit in an amount not to exceed \$2,000.
    - c. In tax year beginning July 1, 2028 and beyond, the tax credit in an amount not to exceed \$2,500.
- 4) Termination of Credit. The tax credit created by this Section shall terminate and the volunteer fire department member will not be eligible if any of the following occurs:
  - i. The volunteer fire department member has failed to maintain active service status in the preceding calendar year. In the event the volunteer fire department member shall fail to maintain active service status for two consecutive years, the volunteer fire department member shall be ineligible to receive the tax credit until such time as the volunteer fire department member re-qualifies under Subsection C. of this Section, or
  - ii. The volunteer fire department member no longer resides in or owns the dwelling for which the credit was granted.
- 5) Application and Annual Verification. On or before the date that is set by the Wicomico County Volunteer Firefighters Association, an individual seeking a credit under this Section must submit to the Wicomico County Volunteer Firefighters Association:
  - i. An application in the form that the Wicomico County Volunteer Firefighters Association requires; and
  - ii. During each subsequent year, the verification that the Wicomico County Volunteer Firefighters Association requires to show that the individual and the dwelling remain qualified for the credit.
  - iii. The initial application and each subsequent application shall have attached, a copy of the Maryland State Department of Assessment & Taxation Real Property Data Sheet ( a copy of the required form attached hereto as Exhibit "A") for the dwelling and a Maryland Fireman's Association – MD Income Tax Subtraction Modification Point System Reporting Program – Individual End of Year Report – 2022 – form.

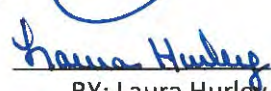
D. Filing of Application. Each of the independent volunteer fire companies described in Chapter 39 of the Wicomico County Code shall annually submit to the Director of Finance, a report with the names of the individuals qualified for the tax credit together with a Maryland Fireman's Association – MD Income Tax Subtraction Modification Point System Reporting Program – Individual End of Year Report – 2022 – form and the Maryland State Department of Assessment & Taxation Real Property Data Sheet for each dwelling eligible to receive tax credit under this Section for the following tax year by April 1 of the preceding tax year to allow the Director of Finance to provide such tax credit on the tax bills rendered to the eligible individuals, except that, for the tax year beginning July 1, 2024, such list shall be submitted by April 1, 2024.

SECTION II: BE IT ENACTED that this Legislative Bill shall be known 2023-17 of Wicomico County, Maryland, and shall take effect sixty (60) days after its final passage, unless a proper Petition for Referendum thereof shall be filed prior to said date; in which event, the Bill shall not take effect until the expiration of thirty (30) days following the approval of this Bill by a majority of the qualified voters of Wicomico County voting in any such referendum.

Certified correct as passed and adopted by the County Council of Wicomico County, Maryland this 5<sup>th</sup> day of December, 2023.

WICOMICO COUNTY, MARYLAND

  
\_\_\_\_\_  
BY: John T. Cannon, President

  
\_\_\_\_\_  
BY: Laura Hurley, Secretary

I HEREBY CERTIFY that copies of the above Bill are available to the public, the press and other news media at the time of its introduction.

  
\_\_\_\_\_  
Laura Hurley, Secretary

COUNTY COUNCIL  
OF  
WICOMICO COUNTY, MARYLAND

2023 Legislative Session

Legislative Day No. 21

**LEGISLATIVE BILL NO. 2023-17**

**INTRODUCED BY:** The Council President

**Legislative Bill No. 2023-17:** AN ACT TO AMEND CHAPTER 90 OF THE WICOMICO COUNTY CODE, TITLED "TAX EXEMPTIONS" TO ADD A NEW SECTION 90-9 TO BE TITLED "PROPERTY TAX CREDIT FOR VOLUNTEER FIRE DEPARTMENT MEMBERS".

Introduced and read first time on November 7, 2023. Ordered posted and public hearing scheduled for December 5, 2023 at 6:00 p.m.

Laura Hurley  
Laura Hurley, Council Administrator

**PUBLIC HEARING:** Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, the Bill was read for a second time at a public hearing held on December 5, 2023.

Laura Hurley  
Laura Hurley, Council Administrator


**CERTIFICATION:** The undersigned hereby certifies that this Bill was Approved and Adopted by the County Council of Wicomico County, Maryland, on the 5<sup>th</sup> day of December.

Laura Hurley  
Laura Hurley, Council Administrator

Presented to the County Executive for approval this 6<sup>th</sup> day of December at 8:40 a.m. /p.m. (5 days §411)

Laura Hurley  
Laura Hurley, Council Administrator

**BY THE COUNTY EXECUTIVE:**

  
\_\_\_\_\_  
County Executive

APPROVED  
Date: 12/6/23  
(21 days §411)

VETOED  
Date: \_\_\_\_\_

**BY THE COUNCIL:**

Option One: This Bill, having been approved by the County Executive and returned to the Council, becomes law on December 6, 2023 and effective on: February 5, 2024.  
(60 days §311)

Option Two: This Bill, having received neither the approval nor the disapproval of the County Executive with 21 days of its presentation, stands enacted on \_\_\_\_\_ and becomes effective on \_\_\_\_\_.  
(60 days §311)

Option Three: This Bill, being exempt from the Executive Veto stands enacted on \_\_\_\_\_ and becomes effective on \_\_\_\_\_. (Charter Section 305)

**ENROLLMENT:** Legislative Bill No. 2023-17 is herewith submitted to the County Council of Wicomico County for enrollment as being the text as finally passed.

Laura Hurley  
Laura Hurley, Council Administrator