



HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Court House Drive ■ Ellicott City, Maryland 21043 ■ 410-313-4076

Website: <http://taxcredits.howardcountymd.gov>

(Fax) 410-313-4099

(TDD) 410-313-2323

PUBLIC SAFETY OFFICER PROPERTY TAX CREDIT APPLICATION

To be completed by applicant

Please type or print using ink only

IMPORTANT! This application must be received on or before September 1, 2018 to be considered for the taxable year beginning July 1, 2018. Please read County Code § 20.129F which is the basis in determining whether the qualifications are fulfilled to receive the tax credit.

Date Application Filed: _____ Parcel #: _____

Public Safety Officer's Name: _____

Property Address: _____

City: _____ State: _____ Zip Code: _____

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Please check eligibility for the County property tax credit (only one):

- I am currently employed as a full-time firefighter/EMT with Howard County and have completed the probationary period with Howard County.
- I am currently employed as a full-time correctional officer with Howard County and I have completed the probationary period with Howard County.
- I am currently a full-time police officer with Howard County and I have completed the probationary period with Howard County.
- I am currently a full-time deputy sheriff with Howard County and I have completed the probationary period with Howard County.
- I am a Howard County volunteer firefighter, have maintained active service for the preceding year, and I have served as a volunteer firefighter for at least 5 continuous years.
- I am currently a full-time 911 Telecom operator with Howard County and have completed the probationary period with Howard County.

I own the property to which the credit will be applied, it is used as my principal residence and I occupy the property for more than 6 months of a 12-month period: Yes No

I do not receive a tax credit for the property pursuant to County Code §20.129 (Elderly Resident Tax Credit) or §20.129E (Tax Credit for Seniors and Retired Military) for this property. Yes No

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 tax due on the property. In tax year 2019, 50% of the credit is authorized; in tax year 2020 and beyond 100% of the tax credit is authorized.

I understand that this tax credit is available for a period of one taxable year and must be renewed. I understand I must re-apply each year for the tax credit to be applicable.

I understand that if my tax assessment changes for any reason, the amount of the tax credit may be adjusted accordingly.

I understand that the tax credit shall terminate for no longer being employed as a public safety officer with Howard County or no longer meeting the eligibility requirement for a volunteer member, or no longer residing in or owning the dwelling for which the tax credit was granted.

IF I AM SEPARATED FROM EMPLOYMENT “FOR CAUSE” AS SET FORTH IN COUNTY CODE § 1.115, I AM LIABLE FOR THE PROPERTY TAXES I WOULD HAVE BEEN LIABLE FOR IN THE TAXABLE YEAR OF THE SEPARATION OF EMPLOYMENT, AS IF THE TAX CREDIT HAD NOT BEEN GRANTED; INCLUDING INTEREST AND PENALTIES ON THOSE TAXES.

IF I AM SEPARATED FROM EMPLOYMENT FOR REASONS OTHER THAN “FOR CAUSE” AS SET FORTH IN COUNTY CODE § 1.115, THE TAX CREDIT SHALL BE APPLIED ONLY TO THE PORTION OF THE TAXABLE YEAR FOR WHICH I WAS ELIGIBLE FOR THE TAX CREDIT AND I AM LIABLE FOR ALL REMAINING PROPERTY TAXES WHICH MAY INCUR INTEREST AND PENALTIES ON THOSE TAXES.

I declare under penalties of perjury provided for by the Tax-Property Article of the Annotated Code of Maryland, § 1-201, that all information above is true, correct, and complete to the best of my knowledge and belief. I give Howard County Government and the State Department of Assessments and Taxation permission to take whatever action is necessary to verify my eligibility for the tax credit.

Applicant: _____
Signature Date

Return this application to:

Howard County Government
Office of Finance
Attn: Property Tax Accounting
3430 Court House Drive
Ellicott City, MD 21043
taxcredit@howardcountymd.gov

Return this application with:

- Deed (front page – ownership)
- 6 months of most recent utility bills
- Copy of a valid Maryland state issued photo ID

FOR INTERNAL USE ONLY

Date Received: _____

Approved/ Denied: _____

List other credits: _____

County Tax Amount: _____

Amount to be applied for Public Safety Officer Property Tax: _____

Completion Date: _____