

ORDINANCE NO. ORD-09-07

WASHINGTON COUNTY REAL PROPERTY TAX CREDIT
ORDINANCE FOR FALLEN HEROES

RECITALS

By virtue of the authority contained in Section 9-210, Tax-Property Article, Annotated Code of Maryland, a local government is authorized to grant a credit against the local real property tax to the surviving spouse of a law enforcement officer or rescuer worker killed in the line of duty.

The Board of County Commissioners of Washington County, Maryland desires to grant a credit to the surviving spouse of a law enforcement officer or rescuer worker killed in the line of duty as authorized by Section 9-210, Tax-Property Article, Annotated Code of Maryland.

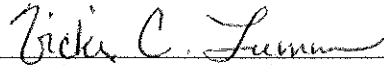
NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Washington County, Maryland, that the ordinance entitled "Washington County Real Property Tax Credit Ordinance for Fallen Heroes" be and is hereby adopted.

Approved the 21st day of July, 2009.

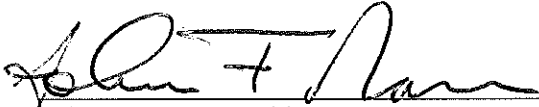
Effective the 1st day of July, 2009.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND




Vicki C. Lumm, Clerk



John F. Barr, President

Approved as to legal sufficiency:



Andrew F. Wilkinson
Assistant County Attorney

Mail to: County Attorney's Office
100 W. Washington Street, Room 202
Hagerstown, MD 21740

WASHINGTON COUNTY REAL PROPERTY TAX CREDIT
ORDINANCE FOR FALLEN HEROES

Approved July 21, 2009

Effective July 1, 2009

WASHINGTON COUNTY REAL TAX CREDIT ORDINANCE

FOR FALLEN HEROES

Section 1. Tax credit authorized.

The Treasurer shall allow a Fallen Heroes Tax Credit against the County real property tax imposed on a dwelling owned by the surviving spouse of a fallen law enforcement or correctional officer or a fallen fire, rescue, or emergency medical service worker as indicated herein.

Section 2. Definitions.

In this ordinance, the following words have the meanings indicated:

(a) "Dwelling" means real property that is the legal residence in Washington County of a surviving spouse and occupied by not more than two families. "Dwelling" includes the lot or curtilage and structures necessary to use the real property as a residence.

(b) "Fallen law enforcement officer or rescue worker" means an individual who dies:

- (i) as a result of or in the course of employment as a law enforcement officer or correctional officer or
- (ii) while in the active service of a fire, rescue, or emergency medical service;
- (iii) unless the death was the result of the individual's own willful misconduct or abuse of alcohol or drugs.

(c) Ordinance means this Washington County Real Property Tax Credit Ordinance for Fallen Heroes.

(d) "Surviving spouse" means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.

(e) Treasurer means the Treasurer of Washington County, Maryland or the Treasurer's designee.

Section 3. Eligibility for tax credit.

A surviving spouse of a fallen law enforcement officer or rescue worker shall be entitled to a credit against the County real property tax imposed on a dwelling owned by the surviving spouse under the following circumstances:

(a) if the dwelling was owned by the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer's or rescue worker's death;

(b) if the fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the State of Maryland as of the date of the fallen law enforcement officer's or rescue worker's death and the dwelling was acquired by the surviving spouse within two (2) years of the fallen law enforcement officer's or rescue worker's death; or

(c) if the dwelling was acquired after the surviving spouse qualified for a credit for a former dwelling under item (a) or (b) of this Section 3, to the extent of the previous credit.

Section 4. Amount of the tax credit.

The amount of credit shall be 100% of the county real property tax.

Section 5. Duration of the tax credit.

The credit shall remain available to a surviving spouse until the surviving spouse remarries.

Section 6. Application of the tax credit.

(a) The credit may be applied only in taxable years beginning after June 30, 2009. There shall be no refunds for taxes paid for taxable years beginning prior to July 1, 2009.

(b) There shall be no retroactive limitation as to the date of death of the fallen law enforcement officer or rescue worker.

Section 7. Administration of tax credit.

(a) A surviving spouse must apply in writing to the Treasurer each year prior to June 30 in order to receive a credit for the upcoming taxable year. The Treasurer may require such proof of eligibility for the credit as the Treasurer deems requisite.

(b) The Board of County Commissioners may adopt regulations to administer this ordinance.

Section 8. Recapture of the tax credit.

(a) A person who submits a false or fraudulent application to the Treasurer, withholds information to obtain a tax credit, or provides any false or fraudulent information to obtain a tax credit under this ordinance must repay the County all amounts credited for any and all years that improper information was provided and all accrued interest and penalties that would apply to those amounts as overdue taxes. A person who violates this subsection is liable for all court costs and expenses of the County in any civil action brought by the County against the violator. The County may collect any repayable tax credit, and otherwise enforce this ordinance, by any appropriate legal

action. The repayment shall be due and owing to the County upon notice from the Treasurer to the taxpayer that the credit must be repaid.

(b) Interest shall accrue on any repayable credit at the rate established for overdue property taxes, beginning thirty (30) days after the notice from the Treasurer.

(c) Any repayable credit not repaid shall be a lien on real property owned by the taxpayer in the same manner as unpaid real property taxes under state and county law.