

ORDINANCE NO. 2025-24

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, on July 21, 2009, the Board of County Commissioners of Washington County, Maryland previously enacted an ordinance titled, "Washington County Real Tax Credit Ordinance for Fallen Heroes." (the "Ordinance"). Recently, during the 2025 legislative session, the Maryland General Assembly amended Section 9-210 of the Tax-Property Article. The new amendment expressly authorizes a local government to grant a property tax credit against the local real property tax to the surviving spouse or cohabitant of a public safety or judicial officer killed in the line of duty.

The Board of County Commissioners of Washington County, Maryland desires to amend the Ordinance to grant a credit to the surviving spouse of a judicial officer killed while in active service 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 Tax Credit Ordinance for Fallen Heroes" be and is hereby amended.

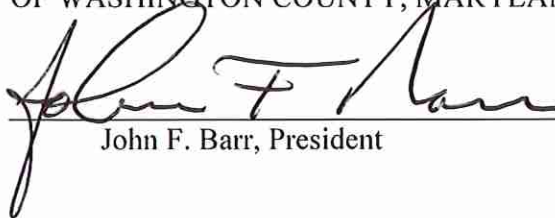
Approved the 26 day of August 2025.
Effective the 26 day of August 2025.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

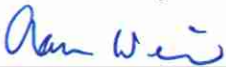


Dawn L. Marcus, Clerk



John F. Barr, President

Approved as to legal sufficiency:



Aaron R. Weiss
Assistant County Attorney

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WASHINGTON COUNTY REAL PROPERTY TAX CREDIT
ORDINANCE FOR FALLEN HEROES

Approved August 26, 2025
Effective August 26, 2025

WASHINGTON COUNTY REAL PROPERTY TAX CREDIT ORDINANCE **FOR FALLEN HEROES**

Section 1. Tax credit authorized.

The County Treasurer shall allow a Tax Credit against the County real property tax imposed on a dwelling owned by the Surviving Spouse of a fallen Judicial Officer, as further described and defined in this Ordinance.

Section 2. Definitions.

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

“Cohabitant” means an individual who, for a period of at least 180 days in the year before the death of a fallen Public Safety Officer or Judicial Officer:

- (i) Had a relationship of mutual interdependence with the fallen public safety officer or judicial officer; and
- (ii) Resided with the fallen public safety officer or judicial officer in the dwelling.

“Dwelling” means real property located within the county borders of Washington County, that is the legal residence 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.

“Fallen Public Safety Officer or Judicial Officer” means an individual who dies:

- (i) as a result of, during the performance of a duty, or in the course of employment as a Public Safety Officer or a Judicial Officer;
- (ii) while in the active service as a Judicial Officer or Public Safety Officer or 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.

“Judicial Officer” means an individual who, at the time death, was employed by the Maryland State Judiciary to serve as either a District Court Judge, Circuit Court Judge, or Family Law Magistrate in Washington County, Maryland.

“Ordinance” means this Washington County Real Property Tax Credit Ordinance for Fallen Heroes.

“Public Safety Officer” means an individual who, at the time of death, was employed by the Washington County Board of County Commissioners within: the Washington County

Sheriff's Office, or Division of Emergency Services.

"Surviving spouse" means a surviving spouse, who has not remarried, of a fallen Public Safety Officer or Judicial Officer.

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 Judicial Officer or Public Safety Officer 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 Judicial Officer or Public Safety Officer at the time of the Fallen Judicial Officer's or Public Safety Officer's death;
- (b) if the Fallen Judicial Officer Public Safety Officer or the Surviving Spouse was domiciled in the State of Maryland as of the date of the Fallen Judicial Officer's or Public Safety Officer's death and the Dwelling was acquired by the Surviving Spouse within two (2) years of the Fallen Judicial Officer's Public Safety Officer'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 Washington 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.

The credit may be applied only in taxable years beginning after June 30, 2022. There shall be no refunds for taxes paid for taxable years beginning prior to June 20, 2022.

Section 7. Administration of tax credit.

(a) A Surviving Spouse must apply in writing to the County Treasurer each year prior to June 30 in order to receive a credit for the upcoming taxable year. The County 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 County 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.