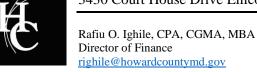
HOWARD COUNTY DEPARTMENT OF FINANCE 3430 Court House Drive Ellicott City, Maryland 21043

410-313-4076



FAX 410-313-4064 TDD 410-313-2323

TAX CREDIT FOR DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER OR SURVIVING SPOUSE OF FALLEN LAW ENFORCEMENT OFFICERS OR RESCUE WORKERS

In accordance with the provisions of Section 20-119A of the Howard County Code and §9-210 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit against County property tax imposed on a dwelling if the owner is a disabled law enforcement officer or rescue worker or the surviving spouse of a fallen law enforcement officer or rescue worker.

The amount of the credit is equal to 100% of the County property tax up to **\$6,000**. The application shall be filed no later than September 30th in the first taxable year inwhich the credit is requested to begin. Eligible owners are required to complete an annual Statement of Eligibility in order to continue to receive the credit after the first year.

- The dwelling must have been owned by the fallen/disabled law enforcement officer or emergencyworker at the time of his/her death
- The disabled law enforcement officer or rescue worker, fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the State as of the date of the law enforcement officer/rescue worker's death or disability and the dwelling was acquired within 2 years of the date of the law enforcement officer/rescue worker's disability or death
- If the dwelling was acquired after the surviving spouse or disabled law enforcement/rescue worker qualified for a credit for a former dwelling, a credit, will be granted on the new dwelling to the extent of the previous credit.
- The disabled officer or rescue worker must have been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination.
- The law enforcement officer or rescue worker must have become disabled or have fallen as a result of or in the course of employment as a law enforcement officer, correctional officer, fire rescue, volunteer fire rescue, or emergency medical service for any County or City in the State of Maryland or the State of Maryland.
- Surviving spouse means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.

The following documents must be included with the credit application:

- Copy of your valid Maryland Driver's license or MVA-issued photo I.D.
- For fallen law enforcement officer or emergency workers, include a copy of the death certificate
- For disabled law enforcement officer or emergency workers, an *Affidavit of Eligibility* completed by the Chief of the law enforcement, fire, rescue, emergency medical service for the jurisdiction that employed the law enforcement officer or emergency worker

Howard County reserves the right to require additional documentation, if necessary, in verification of eligibility for the credit.

HOWARD COUNTY DEPARTMENT OF FINANCE

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Rafiu O. Ighile, CPA, CGMA, MBA Director of Finance righile@howardcountymd.gov

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APPLICATION FOR TAX CREDIT FOR DWELLING OWNED BY DISABLED LAW ENFORCEMENT OFFICER OR EMERGENCY WORKER

Date of Application	Property Account Number
Officer or Emergency Worker's Name	
Property Address	
Phone Number	Email Address
County or State of Maryland & Agenc	ey employed by:
I am requesting the above tax credit	based on the following eligibility (check one):
Above dwelling was owned by the dist	abled officer or emergency worker at the
	was domiciled in Maryland at time of officer or worker's disability y the disabled officer or emergency worker or spouse within 2 years
Address at date of disability:	
Date dwelling acquired:	
Credit previously granted on another prefollowing:	roperty to be transferred to this property. Please complete the
Original Property Account Number:	
Original Property Address	
I UNDERSTAND THAT I WILL BE REQUI CONTINUED ELIGIBILITY FOR THIS TA	RED TO PROVIDE THE DIRECTOR OF FINANCE AN ANNUAL STATEMENT OF X CREDIT.
KNOWLEDGE AND BELIEF, IS TRUE, CO REFUSAL TO DISCLOSE INFORMATION FOR DISAPPROVAL OF MY APPLICATION	ATION PROVIDED IN THIS APPLICATION, TO THE BEST OF MY DRRECT AND COMPLETE. I UNDERSTAND THAT MISINFORMATION OR WHICH IS ESSENTIAL FOR A DETERMINATION OF ELIGIBILITYIS A BASIS ON. ALSO, I HEREBY AUTHORIZE THE HOWARD COUNTYDEPARTMENT OF DRMATION AND DOCUMENTATION WHICH WILL ASSIST IN DETERMINING
Signature of Owner:	Date:
Printed Name:	
Mail to: Howard County Department of Finan Property Tax Division 3430 Court House Drive Ellicott City, MD 21043	Contact Information: Phone: (410) 313-4076 Hours: Monday – Friday 8 a.m. – 5 p.m. Email: taxcredit@howardcountymd.gov Website: www.howardcountymd.gov/finance/tax-credits

Howard County reserves the right to require additional documentation, if necessary, in verification of eligibility for the credit.