



**Council of the Town of Leonardtown
Ordinance No. 223**

Subject: Real Property Tax Credit for Volunteers with the Leonardtown Volunteer Fire Department and the Leonardtown Volunteer Rescue Squad

Date Introduced on First Reading: April 8, 2024
Date of Public Hearing: May 13, 2024
Date Passed on Second Reading: May 13, 2024
Date Effective: June 3, 2024

AN ORDINANCE for the purposes of establishing a real property tax credit from real property taxation in the Town of Leonardtown for volunteers with the Leonardtown Volunteer Fire Department and the Leonardtown Volunteer Rescue Squad, subject to certain conditions and requirements, and defining terms associated therewith; providing that the title of this Ordinance shall be deemed a fair summary; and generally relating to real property taxes in the Town of Leonardtown.

RECITALS

WHEREAS, pursuant to Md. Code Ann., Tax-Property § 9-260, the governing body of a county or a municipal corporation may grant, by law, a property tax credit against the county or municipal corporation property tax imposed on a dwelling located in the county or municipal corporation that is owned by a public safety officer if the public safety officer is otherwise eligible for the homestead property tax credit under Md. Code Ann., Tax-Property § 9-105, subject to certain requirements, including that the county or municipal corporation define “public safety officer” for purposes of eligibility for the tax credit; and

WHEREAS, the Council of the Town of Leonardtown (the “Council”) is desirous of establishing a real property tax credit from real property taxation in the Town of Leonardtown (the “Town”) for certain public safety officers in the Town, specifically, volunteers with the Leonardtown Volunteer Fire Department and the Leonardtown Volunteer Rescue Squad, subject to certain conditions and requirements; and

WHEREAS, the Council finds that establishing a real property tax credit as set forth herein would be in the best interest of the health, safety, and welfare of the citizens of the Town.

SECTION I. BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF LEONARDTOWN, a new Article V of Chapter 137 (Taxation) of the Code of the Town of Leonardtown, entitled "Public Safety Officers Exemption," be and it is hereby enacted as follows:

**ARTICLE V
Public Safety Officers Exemption**

§ 137-13. Establishment of exemption.

There is hereby created a tax credit from real property taxation levied by the Mayor and Council of the Town of Leonardtown for certain public safety officers as hereinafter provided.

§ 137-14. Definitions.

As used in this article, the following words have the meanings herein specified:

DWELLING

A house that is used as the principal residence of the homeowner and actually occupied or expected to be occupied by the homeowner for more than six months of a 12-month period beginning with the date of finality for the taxable year for which the property tax credit under this article is sought, and the lot or curtilage upon which the house is erected. The term "dwelling" includes: (1) a condominium unit that is occupied by an individual who has a legal interest in the condominium; (2) an apartment in a cooperative apartment corporation that is occupied by an individual with a legal interest in the apartment; and (3) a part of real property used other than primarily for residential purposes, if the real property is used as a principal residence by an individual who has a legal interest in the real property.

HOMEOWNER

Every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether a sole owner, joint tenant, tenant in common, or tenant by the entireties.

PUBLIC SAFETY OFFICER

A volunteer with the Leonardtown Volunteer Fire Department or the Leonardtown Volunteer Rescue Squad that is otherwise eligible for the homestead property tax credit under Md. Code Ann., Tax-Property § 9-105.

§ 137-15. Tax credit.

There shall be allowed upon the application of any homeowner, who shall be a Public Safety Officer, by May 1 of the upcoming tax year (July 1- June 30) for which the credit is sought a single tax credit from property taxes levied upon real property in the Town of Leonardtown by

the Mayor and Council of the Town of Leonardtown upon the dwelling for which application for tax credit is made, which tax credit shall equal 100% of the assessed value multiplied by the tax rate. Application for the tax credit shall be as provided in § 137-18 of this article.

§ 137-16. Administration.

The Town Administrator or their designee shall administer this article.

§ 137-17. Notice to taxpayers.

The Town Administrator or their designee shall give the taxpayer a notice of the possible tax credit provided by this article at the time the taxpayer's tax bill is sent.

§ 137-18. Application for tax credit.

Application for the tax credit provided for under this article shall be made on an application form provided by the Mayor and Council of the Town of Leonardtown and shall be filed with the Town Administrator. The application for tax credit shall be made under oath or affirmation that the matters and facts stated in the application are true to the best of the applicant's knowledge, information, and belief. The application need not be submitted in person by the taxpayer. The taxpayer may apply for the tax credit at any time up to May 1 of the upcoming taxable year, but if the taxpayer has not made application on or before that date, the credit shall not be allowed.

SECTION II. AND BE IT FURTHER ORDAINED that the recitals to this Ordinance are incorporated herein and deemed a substantive part of this Ordinance.

SECTION III. AND BE IT FURTHER ORDAINED that, if any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court or competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance, it being the intent of the Council that this Ordinance shall stand, notwithstanding the invalidity of any section, subsection, sentence, clause, phrase, or portion hereof.

SECTION IV. AND BE IT FURTHER ORDAINED that all ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

SECTION V. AND BE IT FURTHER ORDAINED that the title of this Ordinance, or a condensed version thereof, shall be deemed to be, and is, a fair summary of this Ordinance for publication and all other purposes.

SECTION VI. AND BE IT FURTHER ORDAINED that this Ordinance shall become effective twenty (20) days following approval by the Mayor or passage by the affirmative vote of four-fifths of the whole Council after veto by the Mayor, in accordance with the provisions of Md. Code Ann., Local Gov't § 5-204(c)(3) and §§ 501(49) and 1201 of the Charter.

Laschelle E. McKay
Laschelle E. McKay
Town Administrator

Seal:

Councilpersons of Leonardtown:

J. Maguire Mattingly, IV
J. Maguire Mattingly, IV
Vice President

Nick Colvin
Nick Colvin
Council Member

Heather Earhart
Heather Earhart
Council Member

Christy Hollander
Christy Hollander
Council Member

Mary Slade
Mary Slade
Council Member

This Ordinance was presented to the Mayor for his approval or disapproval pursuant to Section 210 of the Charter of the Town of Leonardtown this 13th day of May, 2024.

Laschelle E. McKay
Laschelle E. McKay, Town Administrator

In accordance with Section 210 of the Charter of the Town of Leonardtown, I hereby (Approve) or (Disapprove) approve this Ordinance this 13th day of May, 2024.

Daniel W. Burris
Daniel W. Burris, Mayor



THE COMMISSIONERS OF LEONARDTOWN
Real Property Tax Credit for Volunteers with the Leonardtown Volunteer Fire Dept
and Leonardtown Volunteer Rescue Squad

Homeowner Name _____

Address of Property _____

Mailing Address _____

*Organization Applicant is
An active volunteer with _____

I hereby certify that the above information is correct as of the _____ day
of _____, 20____.

Applicants Signature

*An approved Individual End-Of Year Points Report for the MD Income Tax
Subtraction must be submitted with this application annually.
Proof of Maryland Homestead Property Tax Credit eligibility required with initial
application.
Applications due by May 1st annually.

For Town Use Only

Approved: _____

Date: _____