

ORDINANCE NO. 1171

AN ORDINANCE OF THE COMMISSIONERS OF CAMBRIDGE, MARYLAND AMENDING CHAPTER 17.5 (TAXATION) OF THE CODE OF THE CITY OF CAMBRIDGE, MARYLAND FOR THE PURPOSES OF GRANTING A REAL PROPERTY TAX CREDIT FOR PUBLIC SAFETY OFFICERS OF THE CITY OF CAMBRIDGE, SUBJECT TO CERTAIN CONDITIONS AND QUALIFICATIONS, 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 CITY OF CAMBRIDGE.

WHEREAS, pursuant to Md. Code Ann., Tax-Property § 9-260, the Commissioners of Cambridge are authorized and empowered to grant a property tax credit for public safety officers who are otherwise eligible for a homestead property tax credit pursuant to Md. Code Ann., Tax-Prop. § 9-105, which may not exceed the lesser of \$2,500 per dwelling or the amount of property tax imposed on the dwelling; and

WHEREAS, the Commissioners of Cambridge are desirous of granting a real property tax credit to the maximum extent permitted by State law for full-time police officers of the Cambridge Police Department and full-time and volunteer members of Rescue Fire Company, subject to certain conditions and qualifications, as a means of showing support for the City's first responders; and

WHEREAS, the Commissioners of Cambridge are desirous of amending Chapter 17.5 (Taxation) of the Code of the City of Cambridge, Maryland for the purposes of granting a real property tax credit for public safety officers of the City, subject to certain qualifications, and defining terms associated therewith; and

WHEREAS, the Commissioners of Cambridge find that the amendments set forth herein are necessary to promote and protect the public health, safety, and welfare.

NOW, THEREFORE, BE IT ORDAINED by the Commissioners of Cambridge, that:

SECTION 1. Chapter 17.5 (Taxation) of the Code of the City of Cambridge, Maryland is hereby amended as follows:

Sec. 17.5-3. Real property tax credits for public safety officers.

(a) Tax credit for qualifying public safety officers who maintain a primary residence within the City of Cambridge:

- (1) During the period from the effective date of this section [March 8, 2021] through December 31, 2026, qualifying public safety officers who maintain a residential unit within the City of Cambridge and who will reside in the said residence as his or her primary residence shall receive a tax credit on their municipal real property tax bill equivalent to 100 percent of the annual real property taxes collected by the City of Cambridge for the primary residence or \$2,500, whichever is less, for up to five**

consecutive years beginning with the tax/fiscal year immediately following the date of qualification for the tax credit.

(2) To qualify, the qualifying public safety officer must:

- a. Own a home which is their principal residence in the City of Cambridge;**
- b. Acquire title to the residential unit on or before December 31, 2026;**
- c. Make application annually with the City Manager's office, on or before the 1st day of May immediately following the date on which he or she met all other qualifications under this section for the property tax credit;**
- d. Reside in the residential unit as his or her primary residence;**
- e. Have a legal ownership interest in the residential unit; and**
- f. Be otherwise eligible for a homestead property tax credit pursuant to Md. Code Ann., Tax-Property § 9-105.**

(3) The tax credit shall apply for up to five consecutive years, beginning on the July 1st immediately following the date on which the public safety officer met all qualifications for the property tax credit under this section, provided they make application or reapplication for the credit on or before May 1st, subject, however to the following conditions: the annual real property taxes shall be paid on or before December 31st of each year, and the public safety officer must remain employed by the Cambridge Police Department or a member of Rescue Fire Company as set forth in subsection (b)(1) below. The failure of the owner to pay the property taxes on or before December 31st and/or to remain employed by the Cambridge Police Department or a member of Rescue Fire Company shall result in the rescission and termination of the tax credit for that year and ineligibility for the tax credit in future years.

(4) On an annual basis, the City Manager or his or her designee shall provide an accounting and report regarding the property tax credit under this section for the preceding fiscal year to the City Council for the purposes of evaluating its success in retaining and recruiting public safety officers and potential amendments thereto.

(b) Definitions.

(1) Public safety officer. As used herein the term "public safety officer" shall be defined as an individual who, at the time of application or reapplication for a property tax credit under this section, owns a qualifying residential unit in the City and:

- a. Has served three or more years as a sworn and certified police officer in the State of Maryland and is employed full-time as a police officer with the Cambridge Police Department; or**

b. Has served three or more years as a member of Rescue Fire Company, either as a full-time employee or volunteer, currently holds Active, Life Active, or Life membership, and has maintained annual voting point requirements pursuant to the bylaws of Rescue Fire Company for at least three years preceding his or her initial application, and at the time of any reapplication, for a property tax credit under this section.

(2) Qualifying residential unit. To qualify for the tax credit, the residential unit can be either new or previously occupied, and must serve as the qualifying public safety officer's primary or principal residence.

SECTION 2. The recitals to this Ordinance are incorporated herein and deemed a substantive part of this Ordinance.

SECTION 3. In this Ordinance, unless a section of the City Code is expressly repealed in its entirety and reenacted, new or added language is underlined and in boldface type, and deleted text is crossed out with a single strikethrough. With respect to the substantive provisions of this Ordinance set forth in Section 1, language added after the date of introduction is in bold, italicized font and language deleted after the date of introduction is crossed out with a double strikethrough.

SECTION 4. 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 Commissioners of Cambridge that this Ordinance shall stand, notwithstanding the invalidity of any section, subsection, sentence, clause, phrase, or portion hereof.

SECTION 5. All ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

SECTION 6. 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.

AND BE IT FURTHER enacted and ordained that this Ordinance shall become effective immediately upon passage.

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE

Patrick C. Comiskey, City Manager

By: _____
Andrew Bradshaw, Mayor

Introduced the 8th day of February, 2021

Passed the 8th day of March, 2021

Effective the 8th day of March, 2021