

ORDINANCE NO. 20-02

Introduced by: Alton Hardee, Jr., Commissioner

AN ORDINANCE OF THE COMMISSIONERS OF QUEENSTOWN TO ESTABLISH A TAX CREDIT AGAINST TOWN PROPERTY TAX ON CERTAIN REAL PROPERTY OWNED BY VOLUNTEER FIRE DEPARTMENT MEMBERS

WHEREAS, the Commissioners of Queenstown are authorized to adopt such legislation as it may deem necessary for the protection and preservation of the town's property and for the protection and promotion of health and safety of town employees and citizens; and

WHEREAS, the Commissioners received a presentation regarding the challenges confronting volunteer fire departments within the County which included a recommendation that a property tax credit be approved to encourage current members to continue volunteer service and create an incentive to attract new volunteer members; and

WHEREAS, Md. Code Ann., Tax-Property §9-260 permits the Commissioners to grant a property tax credit against the Town property tax imposed on real property that is owned by members of volunteer fire and rescue companies; and

WHEREAS, a public hearing was duly advertised for two consecutive weeks and a public hearing was held on July 22, 2020, at which time the Commissioners received public comment; and

WHEREAS, upon due consideration of the comments of the public and the presentation by members of the Queenstown Volunteer Fire Department, the Commissioners find that it is in the best interest of the public health, safety, and welfare of the citizens of Queenstown to adopt a property tax credit as set forth herein.

NOW THEREFORE, BE IT ORDAINED BY THE COMMISSIONERS OF QUEENSTOWN AS FOLLOWS:

Section 1. The following Property Tax Credit for Real Property Owned by Certain Volunteer Fire Department members is hereby adopted as follows:

Property Tax Credit for Real Property Owned by Certain Volunteer Fire Department Members.

A. Definitions. In this section, the following terms shall have the following meanings:

DWELLING – A house that is used as the principal residence of the homeowner and actually occupied or expected to be actually occupied by the homeowner for more than 6 months of a 12-month period beginning with the date of finality for the taxable year for which the property tax credit under this section is sought. Dwelling shall include a condominium unit that is occupied by an individual who has a legal interest in the condominium; an apartment in a cooperative apartment corporation that is occupied by an individual who has a legal interest in the apartment; and 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.

B. Creation. In accordance with Md. Code Ann., Tax-Property §9-260, there is a Town of Queenstown property tax credit against the tax on real property that qualifies under this Section.

C. Eligibility. A volunteer fire department member residing in Queenstown is eligible for a tax credit under this Section if the volunteer fire department member:

1. Is a member of one of the nine (9) independent volunteer fire companies described in Section 21-2 of the Public Local Laws of Queen Anne's County.
2. Has maintained active service status as determined by the Queen Anne's County Fire and EMS Commission for at least three (3) consecutive calendar years accounting from January 1, 2016.

D. Amount of Credit.

1. Subject to the conditions in this Section, the tax credit may be granted in an amount of up to \$250.00 per dwelling, but not to exceed the amount of the tax on the property;
2. The eligible volunteer fire department member shall receive:
 - i. In tax year beginning July 1, 2020, the tax credit not to exceed \$150.00.
 - ii. In tax years beginning July 1, 2021 and July 1, 2022, the tax credit not to exceed \$200.00.
 - iii. In tax years beginning July 1, 2023 and beyond, the tax credit not to exceed \$250.00.

3. Not more than one (1) tax credit may be provided for any property.

E. Termination of Credit. The tax credit created by this Section shall terminate and the volunteer fire department member will not be eligible if any of the following occurs:

1. The volunteer fire department member has failed to maintain active service status in the preceding calendar year. In the event the volunteer fire department member shall fail to maintain active service status for two (2) consecutive years, the volunteer fire department member shall be ineligible to receive the tax credit until such time as the volunteer fire department member re-qualifies under Subsection C. of this Section; or
2. The volunteer fire department member no longer resides in or owns the dwelling for which the credit was granted.

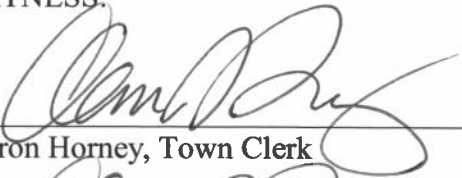
F. Application and Annual Verification. On or before the date that is set by the Queen Anne's County Fire and EMS Commission, an individual seeking a credit under this Section must submit the following to the Town Office:

1. An application in the form that the Town requires; and
2. During each subsequent year, the verification to show that the individual and the property remain qualified for the credit.
3. The Fire and EMS Commission shall annually submit to the Queenstown Town Office and the Queen Anne's County Department of Budget, Finance and Information Technology a list of the individuals and properties eligible to receive tax credit under this Section for the following tax year by June 1 of the preceding tax year to allow the Department of Budget, Finance and Information Technology to provide such tax credit on the tax bills rendered to the eligible individuals, except that, for the tax year beginning July 1, 2019, such list shall be submitted by June 15, 2019.

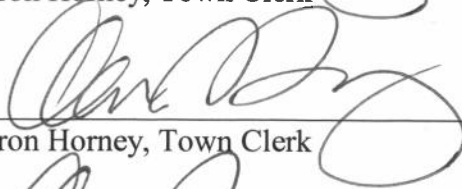
Section 2. If any section, subsection, sentence, clause or phrase of this Ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance. The Town Commissioners of Queenstown hereby declare that they would have passed this Ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

ORDAINED, APPROVED, AND PASSED by the Town Commissioners for the Town of Queenstown on this 22nd day of July, 2020.

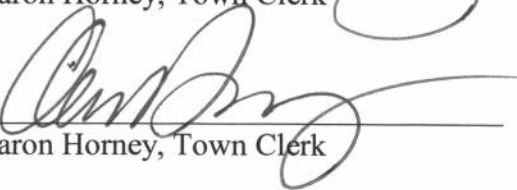
WITNESS:



Aaron Horney, Town Clerk

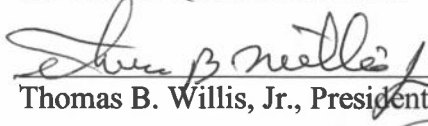


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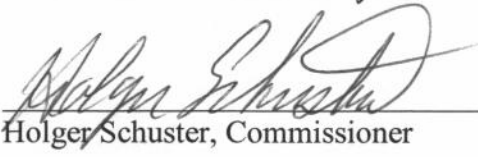


Aaron Horney, Town Clerk

TOWN COMMISSIONERS FOR THE
TOWN OF QUEENSTOWN:



Thomas B. Willis, Jr., President



Holger Schuster, Commissioner



Alton Hardee, Commissioner