

1 COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

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3
4 **2026 Legislative Session**

5
6 Bill No. 2026-

7 Chapter. No. 281

8 Introduced by Charles County Commissioners

9 Date of Introduction _____

10
11 **BILL**

12 AN ACT concerning

13 **PROPERTY TAX CREDIT FOR VOLUNTEER EMERGENCY RESPONDERS**

14
15 FOR THE PURPOSE OF INCREASING THE TAX CREDIT APPLIED AGAINST THE
16 PROPERTY TAX IMPOSED ON THE OWNER-OCCUPIED RESIDENCE OF CERTAIN
17 EMERGENCY RESPONDERS OR THEIR SURVIVING SPOUSES.

18
19 BY amending:

20 Chapter 281-27.2 Tax – Credit for Volunteer Emergency Responders

21 *Code of Charles County, Maryland*

22 *(2025 Edition)*

23
24 **SECTION 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF**
25 **CHARLES COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as**
26 **follows:**

27 **Chapter 281 – Taxation**

28 **§281-27.2 Tax – Credit for Volunteer Emergency Responders**

29 A. Definitions. In this section, the following words have the meanings indicated:

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31 Emergency Responder means an individual who is an active or retired volunteer member of a
32 Fire, Rescue, or emergency medical services company in Charles County.

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34 Surviving Spouse means the surviving spouse of an Emergency Responder who has not
35 remarried.

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B. Credit. In accordance with § 9-310 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit under this section against the County property tax imposed on the real property in Charles County if the real property is the principal residence of an Emergency Responder. The Surviving Spouse of an Emergency Responder may receive a property tax credit under this section against the County property tax imposed on the real property in Charles County if the real property was the principal residence of the Emergency Responder at the time of the Emergency Responders’ death, or the Surviving Spouse acquires the real property and it is their principal residence within two (2) years of the death of the Emergency Responder.

C. Administration. This section shall be administered by the Director of Fiscal and Administrative Services, who shall establish processes for administering the tax credit, to include an application form to be completed by the Emergency Responder or Surviving Spouse and signed under oath and under penalty of perjury.

D. Amount. The tax credit shall be the lesser of \$2500 annually or the amount of the County real property tax imposed on the real property annually

E. The tax credit shall begin with the 2024-2025 full-year tax assessment, and continue for each year thereafter. The credit shall not be applied retroactively to any previous tax year assessments.

F. Eligibility. To be eligible for the tax credit under this section, the Emergency Responder or Surviving Spouse shall not exceed a federal adjusted gross income of \$150,000. The Emergency Responder shall also meet the following criteria, or have met the following criteria at the time of their death in the case of eligibility for a Surviving Spouse:

(I) active volunteer member status with the Charles County length of service award program during the preceding calendar year, as further described in chapter 54 of the Charles County code; or

(II) (2) Qualified volunteer entitled to receive the length of service award program benefit as further described in Chapter 54 of the Charles County Code.

* * * * *

SECTION 2. AND BE IT FURTHER ENACTED, THAT THIS ACT SHALL TAKE EFFECT FORTY-FIVE (45) DAYS FROM THE DATE IT BECOMES LAW.

ADOPTED this ____ day of _____, 2026.

COUNTY COMMISSIONERS
CHARLES COUNTY, MARYLAND

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Reuben B. Collins, II, Esq., President

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Gilbert O. Bowling, III

Thomasina O. Coates. M.S.

Amanda M. Stewart, Ed.D.

ATTEST:

Carol A. DeSoto, Clerk to the Commissioners