

**Ordinance No. 797-21**

**An Ordinance Amending Bel Air Town Code  
Chapter 50 Finance and Taxation to include  
Article VII Property Tax Credit for Active Duty Bel Air  
Volunteer Fire Company Volunteer Members**

**WHEREAS**, the Board of Town Commissioners desires to express gratitude to the members of the Bel Air Volunteer Fire Company for the many hours of training and service dedicated to the prevention and suppression of fire and the protection of life and property of the citizens and businesses in the Town of Bel Air; and

**WHEREAS**, the Board of Town Commissioners desires to provide an incentive to the volunteer members of the Bel Air Volunteer Fire Company in the form of a property tax credit, to encourage citizens to continue to serve, for many years to come, in the outstanding tradition of the Bel Air Volunteer Fire Company; and

**WHEREAS**, Title 9. Property Tax Credits and Property Tax Relief, of the Tax-Property portion of the Annotated Code of Maryland, Section 9-260 entitled Public Safety Officers, provides for a municipal corporation to grant a property tax credit to volunteer firefighters or volunteer emergency medical technicians against the municipal corporation property tax imposed on a dwelling located in the municipal corporation that is owned by a public safety officer if the public safety officer is otherwise eligible for the credit authorized under Section 9-105 of this title.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Town Commissioners that the Town of Bel Air Town Code, Chapter 50 Finance and Taxation, shall be amended by Ordinance No. 797-20, to include Article VII Property Tax Credit for Active Duty Bel Air Volunteer Fire Company Volunteer Members, as follows:

## **Article VII**

### **Property Tax Credit for Active Duty Bel Air Volunteer Fire Company Volunteer Members**

#### **§ 50-18 Definitions**

In this article the following words have the meanings indicated:

#### **Active Duty Volunteer Member**

As defined in Title 9. Property Tax Credits and Property Tax Relief, of the Tax-Property portion of the Annotated Code of Maryland, Section 9-260(a)(3)(ii) and described as a volunteer firefighter or a volunteer emergency medical technician.

#### **Dwelling**

As defined in Title 9. Property Tax Credits and Property Tax Relief, of the Tax-Property portion of the Annotated Code of Maryland, Section 9-105(a)(5)(i); and as further defined in Chapter 165: Comprehensive Plan and Development Regulations Article XIV: Definitions of the Bel Air Town Code.

#### **Fiscal Year**

July 1 thru June 30.

#### **§ 50-19 Authority; Property Tax Credit Established**

In accordance with the provisions of the Tax-Property Article, Title 9, Section 9-260 of the Annotated Code of Maryland, there is hereby established the following property tax credit:

- A. Each active duty volunteer member of the Bel Air Volunteer Fire Company shall be eligible for an annual property tax credit in the amount of five hundred dollars (\$500.00) on the active duty volunteer member's dwelling, with a maximum credit per household of one thousand dollars (\$1,000.00).
  - i. Effective beginning with the July 1, 2021 fiscal year.

#### **§ 50-20 Certification**

To receive a credit under this article, each qualifying active duty volunteer member of the Bel Air Volunteer Fire Company shall be annually certified, to the Director of Finance by the Secretary of

the Bel Air Volunteer Fire Company as an active duty volunteer member thereof.

**§ 50-21 Tax Credit Conditions**

Once the Director of Finance has verified an active duty volunteer member’s eligibility, the Town of Bel Air shall issue an annual tax credit to each eligible active duty volunteer member, provided that the following conditions are met:

- A. The dwelling has been owned and occupied by and was the principal residence of the active duty volunteer member for at least the twelve (12) months preceding the fiscal year in which the tax credit is applicable.
- B. The eligible active duty volunteer member has no delinquent financial debt obligations owed to the Town of Bel Air.
- C. Town of Bel Air employees, who are also active duty volunteer members of the Bel Air Volunteer Fire Company, are only eligible for one tax credit benefit, whichever is greater.

**BE IT FURTHER ORDAINED** that this Ordinance shall become effective on the twenty-first (21st) day after passage unless petitioned to referendum.

INTRODUCTION: February 1, 2021  
PUBLIC HEARING: March 1, 2021  
ENACTMENT:  
EFFECTIVE:  
AYES:  
NAYS:  
ABSENT:

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Amy G. Chmielewski, Chair  
Board of Town Commissioners

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Michael Krantz, Town Clerk