

certain circumstances for a dwelling house owned by a surviving spouse of an individual who died as a result of an injury or disease incurred during the course of employment as a police law enforcement officer.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–210

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

9–210.

(a) (1) In this section the following words have the meanings indicated.

(2) (i) “Dwelling” means real property that:

1. is the legal residence of a surviving spouse; and
2. is occupied by not more than two families.

(ii) “Dwelling” includes the lot or curtilage and structures necessary to use the real property as a residence.

(3) “Fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker” means an individual who dies:

(I) AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A POLICE LAW ENFORCEMENT OFFICER; OR

(II) while in the active service of a fire, rescue, or emergency medical service, unless the death was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.

(4) “Surviving spouse” means a surviving spouse, who has not remarried, of a fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on a dwelling that is owned by a surviving spouse of a fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker:

(1) if the dwelling was owned by the fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker at the time of the fallen POLICE LAW ENFORCEMENT OFFICER’S OR rescue worker’s death;

(2) if the fallen POLICE LAW ENFORCEMENT OFFICER OR rescue worker or the surviving spouse was domiciled in the State as of the date of the fallen POLICE