

Chapter 68

Volunteer Fire Department Property Tax Credit

[History: Adopted by the Mayor and Council of the Town of Millington April 9, 2024 by Resolution 2024-04]

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Volunteer Fire Department Property Tax Credit

An Ordinance to establish the Volunteer Fire Department Property Tax Credit on certain real property owned by Millington Volunteer Fire Department members, establishing eligibility requirements for such tax credits and the amount, terms, and conditions of the credit; and generally dealing with real property tax credits in the Town of Millington, Maryland.

§ 68.1. Property Tax Credit for Real Property owned by certain Millington Volunteer Fire Department members.

Definitions: “Dwelling” – the primary residence of the Millington Volunteer Fire Department member.

Creation: In accordance with Section 9-260 of the Tax Property Article of the Annotated Code of Maryland, (2022 version) there is a Town of Millington property tax credit against the tax on real property that qualifies under this Section.

Eligibility A Millington Volunteer Fire Company member is eligible for a tax credit under this Section if the Volunteer Fire Department member:

- (1) Is a member of the Millington Volunteer Fire Company;
- (2) Has maintained active service status as determined by the Millington Volunteer Fire Company for at least three (3) consecutive calendar years accounting from January 1, 2021.
- (3) Amount of credit:
 - subject to the conditions in this Section, the tax credit may be granted in an amount up to \$400, per dwelling, but not to exceed the amount of the Town tax on the property.
- (4) 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:
 - 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 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 this Section, or

- The Volunteer Fire Department member no longer resides or owns the dwelling for which the credit was granted.
- (5) Application and Annual Verification. On or before May 1st of each year, an individual seeking a credit under this Ordinance must submit to the Town of Millington:
- An application in the form that the Town of Millington requires;
 - A copy of the Maryland State Point System Verification form as issued by the Millington Volunteer Fire Company to show that the individual and the property remain qualified for the credit, and
 - A copy of the property tax bill for their residence.

Upon approval by Millington Town Council at the June meeting, a list will be provided to the Town Administrator/Town Clerk of eligible properties. Upon receipt from Kent/Queen Anne's Department of Finance of payment made for property tax by approved Fire Company property owner; a credit in the form of a refund check will be issued to property owner.