

City of Laurel
Public Safety Officer Real Estate Tax Credit Program
Application Information

- 1. Eligibility.** Per Ordinance No. 1928, adopted on January 10, 2018, an individual is eligible to receive a property tax credit hereunder if the individual is a “public safety officer”. The tax credit shall be granted each year for a period of up to five (5) years if the individual remains eligible for the credit.

“Public Safety Officer” means:

- (1) A firefighter, an emergency medical technician, a correctional officer, a police officer, or a deputy sheriff who resides in the City of Laurel and is employed full time by a public safety agency located within the City of Laurel limits; or
- (2) A volunteer firefighter who resides in the City of Laurel and volunteers for a public safety agency located within the City of Laurel limits.

- 2. Amount.** In any taxable year, the credit allowed under this Section shall be \$2,500 per dwelling. However, in no event shall the amount of the credit exceed the amount of property tax imposed on the dwelling. If the amount of credit exceeds the amount of the property tax imposed, then the credit shall equal the amount of the real property tax.
- 3. Application.** Applications shall be submitted to the City of Laurel Department of Budget and Personnel Services between June 15 to August 31 of each year. Upon review and approval, tax credits will be issued in accordance with these guidelines.
- 4. Documentation.** Documentation shall be submitted with the application and can be documents such as photo ID with age and address; Proof of Purchase; the deed from the court or the like; certification from agency (i.e. paystub or verification letter with stamped seal from agency signed by President and Secretary, detailing years in service and good standing).
- 5. Annual Certification.** Property owners shall be required to provide documentation and make an annual certification that the property is owner-occupied for the tax credit to continue as approved. Property owners shall provide a driver’s license and at least one of the following items: utility invoices for the property; credit card bills; and bank statements, along with certification from agency. Annual certification must be submitted to the Department of Budget and Personnel Services by August 31st each year.
- 6. Limitation.** A property owner shall be eligible to participate in one (1) tax credit program at a time. This tax credit program is first come, first served as limited to available funding.