

**Title 3**

**REVENUE AND FINANCE**

**Chapters:**

**3.08 Real Property Tax Credits**

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## Chapter 3.08

### Real Property Tax Credits

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- 3.08.030 Real Property Tax Credit.**
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#### **3.08.010 Definitions.**

1. Volunteer Fire Company shall be defined in accordance with the Courts and Judicial Proceedings Article, Annotated Code of Maryland, § 3-1101 (h), and as amended.
2. Member shall be defined as a person who is active and in good standing with the Singerly Fire Company, or its successor volunteer fire company.
3. VLOSAP shall mean the Volunteer Length of Service Award Program, as set forth under Article 25, § 32.5, Annotated Code of Maryland, and as approved by the Cecil County Board of Commissioners. (Ord. 7-2002, eff: 9/10/02)

#### **3.08.020 Purpose.**

Recognizing the importance of the Singerly Fire Company in its mission to protect and serve the Elkton community and to provide for a real property tax credit, in the form of a rebate, to an eligible member as set forth under this chapter. (Ord. 7-2002, eff. 9/10/02)

#### **3.08.030 Volunteer Fire Company Real Property Tax Credit.**

1. The Town shall provide no more than one annual real property tax credit to any qualified residential property owned and occupied by a member of the Singerly Fire Company who meets the eligibility requirements under § 3.08.040 of this chapter; and
2. the amount of the real property tax credit, in the form of a rebate, shall be established by

a resolution of the Mayor and Commissioners. (Ord. 7-2002, eff: 9/10/02)

#### **3.08.040 Eligibility Requirements.**

1. A member must own and declare principal occupancy of a residential property in the town for which a real property tax credit shall apply and
2. a member must own and occupy the residential property applicable under this chapter during the period in which the minimum VLOSAP points are earned to qualify under this section; and
3. the Singerly Fire Company must certify that the member was in good standing during the period applicable to the real property tax credit; and
4. the Singerly Fire Company must certify that the member completed a minimum of fifty (50) points under the VLOSAP program for the reporting period; and
5. the member has paid all current and due real property taxes applicable to the member's residential property. (Ord. 7-2002, eff. 9/10/02)

#### **3.08.040 Eligibility Requirements.**

1. A member must own and declare principal occupancy of a residential property in the town for which a real property tax credit shall apply; and
2. a member must own and occupy the residential property applicable under this chapter during the period in which the minimum VLOSAP points earned to qualify this section; and
3. the Singerly Fire Company must certify that the member was in good standing during the period applicable to the real property tax credit; and
4. the Singerly Fire Company must certify that the member completed a minimum of fifty (50) points under the VLOSAP program for the reporting period; and
5. the member has paid all current and due real property taxes applicable to the member's residential property. (Ord. 7-202, eff. 9/10/02)

**3.08.050 Real Property Tax Rebate.**

The Town shall provide a rebate in the amount established by a resolution of the Mayor and Commissioners to the eligible member within sixty (60) days following receipt of the certifications set forth under § 3.08.040 from the Singerly Fire Company. (Ord. 7-2002, eff: 9/10/02)

Title 4 Reserved