



WICOMICO COUNTY, MARYLAND

DEPARTMENT OF FINANCE

P.O. BOX 4036

SALISBURY, MARYLAND 21803-4036

PHONE: 410-548-4840

FAX: 410-548-4807

John D. Psota
Acting County Executive

Pamela B. Oland
Director of Finance

Property Tax Credit for Disabled Law Enforcement Officers, Correctional Officers, Rescue Workers and the Surviving Spouse of a Fallen Law Enforcement Officer, Correctional Officer or Rescue Worker

Please print all information and submit the completed form to:
Wicomico County Executive Office, Government Office Bldg., Room 303

Or

PO Box 870, Salisbury, Maryland 21803-0870

Or

Email: accounting@wicomicocounty.org

Call 410-548-4801 for assistance.

Name

July 1, 2022 – June 30, 2023

Tax Billing Year

Property Address

Property Account Number

City, State, Zip Code

Signature of Property Owner(s)

Home/Cell Phone Number

Application Date

Application Due Date is by close of business September 30, 2022. If this application is completed and received by this date and time, an individual's rights under the Tax Credit Law are retained. Once an application is received, Wicomico County will work with applicant to gather the appropriate information and documentation to ensure eligibility. The property tax credit shall equal One Hundred Percent (100%) of the Wicomico County real property tax for the dwelling, up to a total annual credit of not more than One Thousand Five Hundred Dollars (\$1,500.00). If Fiscal Year 2023 taxes have already been paid and an applicant is approved, a refund will be provided for the appropriate amount of the credit.



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Property Tax Credit for Disabled Law Enforcement Officers, Correctional Officers, Rescue Workers and the Surviving Spouse of a Fallen Law Enforcement Officer, Correctional Officer or Rescue Worker Definitions

“Disabled law enforcement officer, correctional officer or rescue worker” (hereinafter disabled worker), means an individual who has been found to be permanently and totally disabled by an administrative body or court of competent jurisdiction authorized to make such a determination and who is:

1. A law enforcement officer or correctional officer whose disability arises out of and in the course of employment for an entity located in Wicomico County, Maryland; or
2. An employee of a fire, rescue, or emergency medical services entity whose disability arises out of and in the course of employment for an entity located in Wicomico County, Maryland; or
3. A member of a volunteer fire company or volunteer rescue squad located in Wicomico County, Maryland, whose disability arose out of and in the course of:
 - aa. While actively participating in fighting a fire;
 - bb. While going to or from a fire;
 - cc. While performing other duties necessary to the operation or maintenance of the fire company;
 - dd. While actively participating in the emergency medical services unit, or rescue work of a volunteer advanced life support unit or a volunteer fire, ambulance, or rescue company located in Wicomico County, Maryland; or
 - ee. While providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.
4. A disability arising out of and in the course of employment or volunteer services set out above in the course of responding outside of Wicomico County pursuant to a Mutual Aid Agreement for an entity located in Wicomico County, Maryland, does not require the disability to have occurred in Wicomico County, Maryland.

“Disabled worker” does not include a law enforcement officer, correctional officer or rescue worker whose disability was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.

“Fallen law enforcement officer, correctional officer or rescue worker” means an individual who dies and who is:

1. A law enforcement officer or correctional officer whose death arises out of and in the course of employment for an entity located in Wicomico County, Maryland; or
2. An employee of a fire, rescue, or emergency medical services entity whose death arises out of and



- in the course of employment for an entity located in Wicomico County, Maryland; or
3. A member of a volunteer fire company or volunteer rescue squad located in Wicomico County, Maryland whose death arose out of and in the course of:
- i. While actively participating in fighting a fire;
 - ii. While going to or from a fire;
 - iii. While performing other duties necessary to the operation or maintenance of the fire company;
 - iv. While actively participating in the emergency medical services unit, or rescue work of a volunteer advanced life support unit or a volunteer fire, ambulance, or rescue company located in Wicomico County; or
 - v. While providing emergency or rescue assistance, whether acting alone or at the direction of or with a fire, ambulance, or rescue company or advanced life support unit.
4. A death arising out of and in the course of employment or volunteer services set out above in the course of responding outside of Wicomico 3 County pursuant to a Mutual Aid Agreement for an entity located in Wicomico County, Maryland, does not require the death to have occurred in Wicomico County, Maryland.

“Fallen law enforcement officer, correctional officer or rescue worker” does not include an individual whose death was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.

“Surviving Spouse” means a surviving spouse of a fallen law enforcement officer, correctional officer or rescue worker until such time as such spouse remarries.

For additional information, please call the Wicomico County Executive Office at 410-548-4801