



PARTIALLY DISABLED VETERAN PROPERTY TAX CREDIT

In accordance with the provisions of §1-8-68 of the Frederick County Code, §8-10.3 of the Frederick City Code and §9-265 of the Tax-Property Article of the Annotated Code of Maryland, the owner of a dwelling may receive a property tax credit against the County property tax if the property is owned by an individual:

- Who is honorably discharged or released under honorable circumstances from active military, naval or air service as defined in 38 U.S.C. §101; AND
- Who has been declared by the U.S. Department of Veterans Affairs to have a permanent service-connected disability of at least 50% that results from blindness or any other disabling cause that is reasonably certain to continue for the life of the veteran and was not caused or incurred by misconduct of the veteran OR
- Who has been declared by the U.S. Department of Veterans Affairs to have a nonpermanent service-connected disability of 100% that results from blindness or any other disabling cause that was not caused or incurred by misconduct of the veteran.

The surviving spouse of an eligible disabled veteran, who has not remarried, may be eligible for the tax credit. The dwelling house must have been owned by the eligible disabled veteran at the time of the disabled veteran's death and the surviving spouse must meet the other requirements of the credit.

The property tax credit is equal to:

- 50% of the net County and Frederick City property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 75% and the disabled veteran does not qualify for a property tax exemption pursuant to Md. Code Ann., Tax Property Article §7-208; or
- 25% of the net County and Frederick City property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 50% but not more than 74%.

This credit does not apply to the County lighting district tax, community development authority tax, or to any fees such as the System Benefit Charge or Bay Restoration Fee. It also does not apply to any State or municipality tax other than Frederick City.

Requirements:

- The applicant's federal adjusted gross household income for the immediately preceding taxable year cannot exceed \$100,000.
- The property must be the applicant's legal residence and occupied by not more than two families.
- Applicant must submit a copy of their discharge certificate from active military, naval or air service (such as form DD 214), a copy of their valid Maryland Issued Government Identification card, an Award Letter for Disability from the Department of Veterans Affairs, and a copy of their federal tax return for the preceding calendar year.

Steps to Apply:

1. Download an application from the Treasury website at www.frederickcountymd.gov/treasury. You may also call 301-600-1111 or email Taxcredit@frederickcountymd.gov to request an application
2. **Application for, or renewal of, the credit must be filed on or before October 1 of each year.**
3. Send the completed application to the Treasury Department, 30 N. Market St., Frederick, MD 21701.
4. The applicant will receive one of the following: a credit directly on the July property tax bill if the application is received by April 15th and eligible to be credited; or a revised bill after September 1st with a retroactive discount for 30 days to eligible applicants that apply later than April 15th; or a refund if the bill is paid in full; or a written denial stating the reason for ineligibility.