



## FREDERICK COUNTY PARTIALLY DISABLED VETERAN PROPERTY TAX CREDIT

In accordance with the provisions of §1-8-68 of the Frederick County 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:

1. 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
2. Who has been declared by the 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.

The surviving spouse of an eligible disabled veteran, who has not remarried, may be eligible for the tax credit for a maximum of five taxable years following the death of the eligible disabled veteran. 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 property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 75% but not more than 99%; or
- 25% of the net County 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.

### 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.
- Applicants will need to apply every year by April 1.
- 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 current 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. Applications will be due on April 1 before the tax year that begins July 1 of the same calendar year.
2. Applications may be obtained from the Treasury Department – call 301-600-1111 or email [treasuryquestions@frederickcountymd.gov](mailto:treasuryquestions@frederickcountymd.gov) to request applications. Applications can also be downloaded from the Treasury website, [www.frederickcountymd.gov/treasury](http://www.frederickcountymd.gov/treasury).
3. Complete the application (be sure to answer all questions and attach all required documentation). Applicants must complete an application every year to receive any available credit. Applications should be mailed to the Treasury Department, 30 N. Market Street, Frederick, MD 21701.
4. Contact the Treasury Department for assistance in completing the application.
5. If the applicant qualifies for the credit, the Treasury Department will apply the credit to the property tax bill.

Additional questions should be directed to the Treasury Department at 301-600-1111.