



## FREDERICK COUNTY ELDERLY INDIVIDUALS PROPERTY TAX CREDIT

In accordance with the provisions of §1-8-67 of the Frederick County Code and §9-258 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 owner is owned by an individual:

1. Who is at least 65 years old, has lived in the same dwelling for at least the preceding 40 years, AND
2. Who has a combined gross household income of \$80,000 or less;

The tax credit allowed under this code:

1. Is 20% of the County property tax imposed on the property net of any Homestead Tax Credit, is calculated on the lesser of \$500,000 of assessed value and may not exceed the amount due for net Frederick County real property tax.
2. Is granted for a period of up to 5 taxable years or as long as the eligible individual continues to satisfy all the requirements;
3. Shall apply only in taxable years beginning on or after July 1, 2022;
4. May not be combined in any tax year with the Disabled Veteran Tax Credit and/or Senior Tax Credit simultaneously;
5. Does not apply to any State, Municipality or any other government tax, including any special taxing district tax, fire and rescue district tax, electric lighting district tax or any tax imposed by the community development authority tax, or to any fees such as the System Benefit Charge or Bay Restoration Fee.

### Requirements:

- The property must be the applicant's principal address for at least six months of the tax year, including July 1<sup>st</sup>.
- The credit may be granted for up to five taxable years as long as the property owner remains qualified. **Homeowners will need to submit a yearly application by April 1.** The credit is not available after the five year period.
- An owner who is at least 65 years of age, has a combined gross household income of \$80,000 or less and who has owned and lived in the dwelling for at least 40 consecutive years must be on the deed for the property. A copy of the first page of the deed showing the settlement date and ownership interest is required.

### 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. Homeowners should 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). Homeowners must complete an application every year. Applications should be mailed to the Treasury Department, 30 N. Market Street, Frederick, MD 21701.
4. If the homeowner qualifies for the credit, the Treasury Department will apply the credit to the property tax bill.