



FREDERICK COUNTY UNIFORMED SERVICE MEMBERS 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 who is:

1. At least 65 years old and is a retired member of the uniformed services of the United States as defined in 10 U.S.C. §101, the military reserves, or the National Guard;
2. A surviving spouse of a retired member of the United States uniformed service, who is at least 65 years old and has not remarried.
3. An active duty, retired or honorably discharged member of the uniformed services of the United States as defined in 10 U.S.C. §101, the Military Reserves, or the National Guard AND has a service connected disability
4. A surviving spouse of an active duty, retired or honorably discharged member of the United States with a service-connected disability, who has not remarried.

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 1st. A copy of appropriate identification must be included.
- 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 65 years of age or over and is a retired member of the Uniformed Services, or their surviving spouse, must submit a copy of the DD214 showing that separation was due to retirement.
- An owner who is an active duty, retired or honorably discharged member of the Uniformed Services and has a service connected disability, or their surviving spouse, must provide certification of the service connected disability from the Department of Veteran Affairs.

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 to request applications. Applications can also be downloaded from the Treasury website, 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 to receive any available credit. 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.