



## UNIFORMED SERVICE MEMBERS PROPERTY TAX CREDIT

In accordance with the provisions of §1-8-67 of the Frederick County Code, §8-10.4 of the Frederick City 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 net County and Frederick City property tax imposed, is calculated on the lesser of \$400,000 of assessed value and may not exceed the amount due for net Frederick County or Frederick City real property tax.
2. Shall apply only in taxable years beginning on or after July 1, 2023;
3. May not be combined in any tax year with the Disabled Veteran Tax Credit or Senior Tax Credit simultaneously;
4. Does not apply to any special taxing district tax, fire and rescue district tax, 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 property must be the applicant's principal address for at least six months of the tax year, including July 1<sup>st</sup>. A copy of appropriate identification must be included.
- 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. Download an application from the Treasury website at [www.frederickcountymd.gov/treasury](http://www.frederickcountymd.gov/treasury). You may also call 301-600-1111 or email [Taxcredit@frederickcountymd.gov](mailto:Taxcredit@frederickcountymd.gov), to request a copy to be emailed or sent regular mail.
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 Street, Frederick, MD 21701 via mail or in-person.
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 1<sup>st</sup> 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.