

**TREASURY DEPARTMENT
FREDERICK COUNTY, MARYLAND**

30 N. Market Street • Frederick, Maryland 21701

www.frederickcountymd.gov

**APPLICATION FOR TAX CREDIT
FOR DWELLING OWNED BY SPOUSE OF FALLEN EMERGENCY WORKER**

The Frederick County Code, Section 1-8-64, permits a property tax credit to be granted, upon application, on the dwelling owned by the surviving spouse of an individual who dies as a result of or in the course of employment as a law enforcement officer or while in the active service of a fire, rescue or emergency medical service ("Fallen Emergency Worker"). The amount of the credit is equal to 100% of the County Property Tax and continues for 5 years, without further application, providing evidence of continued eligibility is filed with the Director of Treasury annually. The surviving spouse is eligible for this tax credit beginning in the first taxable year after the date of the Fallen Emergency Worker's death and may apply for this tax credit on or before September 30 of the taxable year for which the credit is requested to begin.

Date of Application: _____ Property Account Number: _____

Owner's Name (Surviving Spouse): _____

Property Address: _____

Emergency Worker's Name: _____

Date of Death: _____

I am requesting the above tax credit on the basis of the following eligibility: (Check One)

____ Above dwelling was owned by the Fallen Emergency Worker at the time of Emergency Worker's death.

____ Fallen Emergency Worker or spouse was domiciled in Maryland at the time of Emergency Worker's death and above dwelling was acquired by spouse within 2 years of the date of death. If so, please complete the following:

Domiciled in Maryland _____ Fallen Emergency Worker _____ Spouse _____ Both

Address at date of death: _____ Date dwelling acquired: _____

____ Credit previously granted on another property to be transferred to this property. If so, please complete the following:

Original Property Account Number: _____

Original Property Address: _____

I understand that I will be required to provide the Frederick County Government Director of Treasury an annual statement of continued eligibility for this tax credit.

Signature of Applicant/Owner

Please attach Fallen Emergency Worker's death certificate, Annual Statement of Eligibility completed by spouse, and Certification of Service that has been completed by the Chief of the Law Enforcement, Fire, Rescue or Emergency Medical Service for the jurisdiction that employed the Fallen Emergency Worker.

(Do Not Write Below This Line)

Tax Year _____

Assessment _____

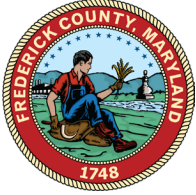
County Tax _____

Amount of Credit _____

Approved: _____

Disapproved: _____

Reason: _____



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FALLEN EMERGENCY WORKER TAX CREDIT
CERTIFICATION OF SERVICE

This Certification of Service is made this ____ day of _____, _____ by _____, the _____ of _____, for the purpose of certifying service eligibility for Frederick County's Fallen Emergency Worker Tax Credit, as provided by Frederick County Code, Section 1-8-64.

I hereby certify, under penalties of perjury, that _____ ("Decedent"):

Was actively employed by _____ at the time of death; and

Died as a result of or in the course of employment as a law enforcement officer or while in the active service of a fire, rescue or emergency medical service; and

Decedent's death was not the result of the Decedent's willful misconduct or abuse of alcohol or drugs.

In witness to the above certification, my notarized signature is set forth below.

By: _____

Name: _____

Date: _____

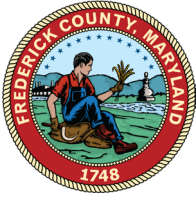
STATE OF MARYLAND, COUNTY OF _____, to wit:

I HEREBY CERTIFY that on this ____ day of _____, _____, before me a Notary Public in and for the State aforesaid, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that the above certification is true and correct and that he/she executed the same under penalties of perjury for the purposes therein contained.

AS WITNESS my hand and notarial seal.

Notary Public

My Commission Expires: _____



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TAX CREDIT ELIGIBILITY CERTIFICATION

This Tax Credit Eligibility Certification is made this _____ day of _____, _____ by _____, the surviving spouse of _____, a Fallen Emergency Worker as defined in the Frederick County Code, Section 1-8-64, who died in the line of duty on _____ and is made for the purpose of claiming and continuing those tax credits against Frederick County real property tax that would otherwise be imposed on the following described property, as permitted by Frederick County Code, Section 1-8-64.

This Certification is given with respect to the following property located in Frederick County, Maryland, at _____, tax parcel # _____:

- _____ This property was owned by the Fallen Emergency Worker at the time of death; or
- _____ The Fallen Emergency Worker or the surviving spouse was domiciled in the state as of the Fallen Emergency Worker's death and the dwelling was acquired by the surviving spouse within two years of the Fallen Emergency Worker's death; or
- _____ The dwelling was acquired after the surviving spouse qualified for a credit for a former dwelling under subsection (1) or (2) of the Frederick County Code 1-8-64 (B).

I hereby certify, under penalties of perjury, with respect to the aforementioned property that:

The property is the legal residence of the surviving spouse who has not remarried; and
The property is occupied by not more than two families.

In witness to the above certification, my notarized signature is set forth below.

By: _____

Name: _____

Date: _____

STATE OF MARYLAND, COUNTY OF _____, to wit:

I HEREBY CERTIFY that on this ____ day of ____, ____, before me a Notary Public in and for the State aforesaid, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that the above certification is true and correct and that he/she executed the same under penalties of perjury for the purposes therein contained.

AS WITNESS my hand and notarial seal.

Notary Public

My Commission Expires: _____