



FREDERICK COUNTY TREASURY DEPARTMENT  
30 N Market Street Frederick, MD 21701  
301-600-1111  
TaxCredit@frederickcountymd.gov

## DAY CARE PROVIDERS PROPERTY TAX CREDIT APPLICATION

In accordance with the provisions of Frederick County Code §1-8-69 and Md. Code Ann. Tax-Property §9-213, an owner of real property may receive a day care providers tax credit against the County tax on an improvement of that real property. The credit may be applied toward improvements completed after July 1, 2023 and that are used exclusively for a licensed day care center.

An application shall be filed annually, up to five years, and received on or before October 1 of each taxable year. The credit may not exceed the County property tax and will be the lesser of \$3,000 or the County property tax attributable to that portion of property for which it's granted.

### **I. TO BE COMPLETED BY OWNER/APPLICANT:**

Date of Application: \_\_\_\_\_ Parcel ID: (i.e. 05-123456) \_\_\_\_\_

Owner/Applicant Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

Is the improvement to be used exclusively for a licensed day care center? **(please check one)** \_\_\_\_ YES \_\_\_\_ NO

Is the provider licensed or registered under State and County laws? **(please check one)** \_\_\_\_ YES \_\_\_\_ NO

**-A copy of the Maryland license/registration needs to be included as supporting documentation.**

I, under penalty of perjury, hereby certify that the information provided in this application, to the best of my knowledge and belief, is true, correct and complete. I understand that misinformation or refusal to disclose information which is essential for a determination of eligibility is a basis for disapproval of my application. Also, I hereby authorize the Frederick County Department of Treasury to verify/obtain any information and documentation which will assist in determining my eligibility for assistance. I further acknowledge that a new application will be required every year, due by October 1, to determine eligibility for the tax credit.

\_\_\_\_\_  
Signature of Applicant

### **II. DO NOT WRITE BELOW – STATE DEPT OF ASSESSMENTS AND TREASURY USE ONLY:**

First full year the improvements were added to the assessment roll: \_\_\_\_\_

Increase in assessment attributable to the improvement: \_\_\_\_\_

\_\_\_\_\_  
Date / Supervisor of Assessments Signature

Amount of credit: \_\_\_\_\_ This is the \_\_\_\_ year for the tax credit.

Approved or Disapproved with an explanation: \_\_\_\_\_