



QUEEN ANNE'S COUNTY
DEPARTMENT OF BUDGET AND FINANCE
Treasury Division
107 N. Liberty Street
Centreville, Maryland 21617

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**APPLICATION FOR PROPERTY TAX CREDIT
FOR DWELLING OWNED BY SPOUSE OF A FALLEN EMERGENCY WORKER
(LAW ENFORCEMENT OFFICER OR RESCUE WORKER)**

The Queen Anne's County Code, Section 5-10.2, 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 without further application, providing evidence of continued eligibility is filed with the Queen Anne's County Department of Budget and Finance 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 June 15 of the taxable year for which the credit is requested to begin. NOTE: Credits will be pro-rated to date of disqualification

Date of Application: _____ Property Account Number: _____

Owner's Name (Surviving Spouse): _____

Property Address: _____

Fallen Emergency Worker's Name: _____

Date of Death: _____ Phone Number: _____

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 the Emergency Worker's death.

____ Fallen Emergency Worker or spouse was domiciled in Maryland at the time of the Emergency Worker's death and above dwelling was acquired by spouse within 10 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 to the extent of the previous credit. If so, please complete the following:

Original Property Account Number: _____

Original Property Address: _____

I hereby certify under oath and affirmation, that the death occurred as a result of, or in the course of employment as a law enforcement officer or rescue worker. I understand that I will be required to provide the Queen Anne's County Department of Budget and Finance – Treasury Division an Annual Property Tax Credit Eligibility Certification of continued eligibility for this tax credit.

Signature of Applicant/Owner

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

(Do Not Write Below This Line)

Tax Year _____ Assessment _____

County Tax _____ Amount of Credit _____

Recommend by Finance Office: _____ Not Recommended by Finance Office: _____

County Commissioner Approval _____ Meeting Date Approved: _____

Meeting Date Disapproved: _____

Reason: Disapproved: _____