



**CITY OF MOUNT RAINIER
FINANCE DEPARTMENT
3503 PERRY STREET
MOUNT RAINIER, MD 20712**

**APPLICATION FOR ELDERLY INDIVIDUAL AND MILITARY RETIREE PROPERTY TAX CREDITS
TAX YEAR BEGINNING JULY 1, _____**

To be eligible for the tax credit, the assessed value of your home must be \$700,000.00 or less. See the back of this form for additional information regarding eligibility and deadlines.

1. Last Name, First Name, Middle Initial	2. Your Birth Date	
3. Property Address (Number and Street)	4. City	5. Zip Code
6. Date First lived at Property Address Above	7. Note any years since first year, that you did not live at the address above	
8. Account Number (located on tax bill)	9. Daytime Telephone Number	10. Email Address
11. Mailing Address if different from above (Attach explanation)	12. City, Town or Post Office	13. Zip Code

14. All applicants **must be at least 65 years old**. Choose one method below to show your age and attach a copy of that proof to this application. *If you do not provide a Driver's License or a Certificate on Live Birth, and a copy of your Tax Bill, your application will not be processed.*

- Driver's License or Certificate of Live Birth
 Copy of Tax Bill

15. You may receive this tax credit if:

- [A] you have owned and lived at the property for at least 30 years
 [B] you are a Retired Member of the U.S. Armed Forces

16. [A] Fill out this section **if you are applying as an owner of the property for at least 30 years** who has also lived at the property for at least 30 consecutive years

- I have owned and lived at this property for at least 30 consecutive years. I moved to the property on:
- _____

16. [B] Fill out this section if you are applying as an owner who is a **Retired Member of the U.S Armed Forces**.

- I am a Retired Member of the U.S. Armed Forces.
 I have attached a copy of my Retired Military I.D. (Required)
If you do not provide a copy of your retired military I.D., your application will not be processed.

I, _____, the undersigned, hereby declare and affirm, under the penalty of perjury that the information stated above, including all supporting documents, provided in support of this application for tax credit are true, accurate, complete and correct, to the best of my knowledge, information and belief.

_____ (Sign here) _____ (Date)

Submit the application form and required documents to the Finance Department by visiting City Hall in person, Monday to Friday from 9 am to 5 pm or via email at nsam@mountrainiermd.org

For Finance Department Use Only

First Year of Tax Credit: _____

Current Year City Tax: _____

Current Year of Tax Credit: _____

Tax Credit (20% City Tax): _____

Form Date: January 2024

PROPERTY TAX CREDIT FOR SENIORS AND MILITARY RETIREES

On May 4, 2022, the Mount Rainier City Council voted on Ordinance No. 03-2022, which provides a tax credit for people who are over 65 years of age and who either:

- Have owned and lived in the dwelling that they own for at least 30 consecutive years, or
- Are retired from one of the United States Armed forces (Air Force, Army, Coast Guard, Marine Corps, Navy), or are retired from the uniformed services of the National Oceanic and Atmospheric Administration or the Public Health Service or are retired from the military reserves or the National Guard. To meet the Military Retiree requirement, one must be retired from one of these services. Being a veteran of service but not having Retired status from that service does not meet the requirements for this tax credit.

The owner who is 65 or over and who has owned and lived in the dwelling for at least 30 consecutive years must be on the deed for the property. An owner who is 65 or over and is a military retiree must be on the deed of the property. Not all owners must be 65, just the one that meets the requirements above. Not all owners must have owned and lived in the dwelling for at least 30 consecutive years, just the one that meets the requirements above. Not all owners must be retired from the U.S. armed forces, just the one that meets the requirements above.

The bill provides a 20% credit, on City property taxes only, only for owner-occupied dwellings for which at least one of the owners meets the eligibility requirements noted above. The credit is granted for 5 consecutive years, and the credit is not available after that 5-year period. There is only one credit – if an owner is 65 or over and has owned and lived in the same dwelling for at least 30 consecutive years, AND that owner is also a military retiree, the tax credit is still a 20% tax credit on City property taxes only, for 5 consecutive years.

Please note that the term “dwelling” means the entire property, not just the home on the land – it includes the land. The assessment of a dwelling is therefore the assessment that is shown on your tax bill, as this includes both the home and the land.

The Tax credit is only available if the dwelling has an assessment of \$700,000 or less at the time of the application for the credit. If the dwelling is assessed at more than \$700,000, then the property is not an eligible property, and no credit will be granted.

Please note that for all properties that are titled in the name of a trust or in the name of the trustees of a trust you **MUST fill out and sign the Affidavit Re Trust Ownership** to receive the tax credit. The affidavit is available on the City’s website, or you can get a paper copy from our office.

An application must be made each year for the tax credits. The applications will be due on April 1 before the tax year that begins on July 1 of the same calendar year. *For example, if you wish to receive a 2023 tax credit (for the tax year that begins July 1, 2023), then you must apply for it by April 1, 2023.*