



# HOWARD COUNTY DEPARTMENT OF FINANCE

P.O. Box 3370

Ellicott City, Maryland 21041

410-313-4076

Division of Property Tax Accounting

FAX 410-313-4099

TDD 410-313-2323

## **Sec. 20.115. Credit for day care providers; credit for family day care homes or group day care centers.**

- (a) *Definitions:* In this section, the following terms have the meanings indicated.
- (1) *Adult:* Individuals, 60 years and older, and determined by geriatric evaluation service or a physician to be unable to care for themselves; or medically handicapped adults, 18 years or older, who are unable to care for themselves as certified by a physician.
  - (2) *Child:* Any individual under 16 years of age.
  - (3) *Day care provider:* Any person, firm, corporation or establishment licensed, registered or accredited under the laws of the state or county who provides family or group child or adult care services on a regular basis.
  - (4) *Family day care:* The care given to a child in place of parental care for less than 24 hours a day, in a residence other than the child's residence, for which the day care provider is paid, or, the care given to an adult for less than 24 hours a day, in a residence other than the adult's residence, for which the day care provider is paid, provided that the provider is not related by marriage or kinship.
  - (5) *Group day care center:* Any agency, institution or establishment, that for part or all of the day, on a regular schedule, and at least twice a week, offers group day care to adults or to children who do not have the same parentage as the day care provider.
  - (6) *Improvement:* An addition to or modification of real property which adds to the assessed valuation of the property as determined by the state department of assessments and taxation.
  - (7) *Exclusive use; used exclusively:* A design and use which is predominantly for day care use. Any other use shall only be incidental to the intended use.
  - (8) *Employer day care provider:* Owner of a business having at least 25 employees and having an area set aside and dedicated exclusively for a day care center that is:
    - (i) Registered as a family day care home under title 5, subtitle 5, part V of the Family Law Article of the Annotated Code of Maryland; or
    - (ii) Licensed as a group day care center under title 5, subtitle 5, part VII of the Family Law Article of the Annotated Code of Maryland.
- (b) *Amount of Credit:* In accordance with the provisions of §§ 9-213 and 9-214 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit against the general county tax for an improvement of that real property, if the improvement is used exclusively for the purpose of providing family or group adult day care or child day care services offered by a licensed or accredited day care provider.
- (c) *Limitation on Tax Credit:* The property tax credit shall not exceed the lesser of:
  - (1) \$3,000.00 annually; or
  - (2) The amount of the county property tax attributable to the improvement.
- (d) *Terms of Credit:*
  - (1) The improvement to the premises of an adult day care provider or child day care provider must be made after July 1, 1987.
  - (2) The improvement to the premises of an employer day care provider is limited to that portion of the property that was substantially completed after July 1, 1988.
- (e) *Application for Tax Credit:*
  - (1) The director of finance shall administer the provisions of this section and shall adopt rules and regulations for the implementation of this section.
  - (2) The applicant shall apply for the tax credit with the department of finance within 30 days after issuance of the tax bill reflecting the improvement.
  - (3) The applicant shall certify in writing that the day care provider is licensed, registered or accredited by the state or county.
  - (4) The applicant shall certify in writing, each year after the initial application, that the improvement is used exclusively for child or adult day care.

For an improvement to be eligible for the credit, the applicant shall agree in writing that the day care provider shall accept children and or adults regardless of race, color, creed, sex or national origin.



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APPLICATION FOR TAX CREDIT
FOR DAY CARE PROVIDERS; CREDIT FOR FAMILY DAY CARE HOMES
OR GROUP DAY CARE CENTERS

HOWARD COUNTY CODE SECTION 20.115

In accordance with the provisions of §§ 9-213 and 9-214 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit against the general county tax for an improvement of that real property, if the improvement is used exclusively for the purpose of providing family or group adult day care or child day care services offered by licensed or accredited day care provider. All taxes are due and payable when issued. The credit may not exceed the amount of County Property Tax.

The application shall be filed annually and received not later than April 1 prior to the taxable year for which the credit is sought.

Date of Application \_\_\_\_\_ Tax Year/Period \_\_\_\_\_

Property Account Number: \_\_\_\_\_

Property Description: \_\_\_\_\_

Owner's Name : \_\_\_\_\_

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

- 1. Is the Day Care Provider licensed, registered or accredited under the laws of the State or County? [ ] Yes [ ] No
2. Is the improvement to be used exclusively for the purpose of providing family or group child care services? [ ] Yes [ ] No
If No, please explain. \_\_\_\_\_
3. Is this the first credit application for the improvement? [ ] Yes [ ] No
4. Do you agree to accept children/qualified adults regardless of race, color, creed, or national origin? [ ] Yes [ ] No

Signature of Owner

(Do Not Write Below This Line)

Improvement Assessment \_\_\_\_\_ County Tax \_\_\_\_\_

Eligible Assessment \_\_\_\_\_ Amount of Credit \_\_\_\_\_

Approved: \_\_\_\_\_ Disapproved: \_\_\_\_\_

Reason: \_\_\_\_\_



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APPLICATION FOR TAX CREDIT  
FOR DAY CARE SERVICES

HOWARD COUNTY CODE SECTION 20.115

In accordance with the provisions of §§ 9-213 and 9-214 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit against the general county tax for an improvement of that real property, if the improvement is used exclusively for the purpose of providing family or group adult day care services or child day care services offered by a licensed or accredited day care provider.”

The applicant shall apply for the tax credit with the department of finance within 30 days after the issuance of the tax bill reflecting the improvement. Subsequent applications are to be filed annually and received no later than September 30th for the current tax year. Applications received prior to May 15th will allow for the credit to be applied by the time of initial billing in July. All taxes are due and payable when issued. The credit may not exceed the amount of County Property Tax, is limited to \$3,000 annually, and applies to improvements made after July 1, 1987.

Date of Application \_\_\_\_\_ Tax Year/Period \_\_\_\_\_

Property Account Number \_\_\_\_\_

Property Description \_\_\_\_\_

Owner’s Name \_\_\_\_\_

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

Telephone Number \_\_\_\_\_

Is this the first time you have filed an application for this improvement?  Yes  No

Is the improvement to be used exclusively for the purpose of providing family or group adult day care services OR child daycare services?  Yes  No

If no, please explain \_\_\_\_\_

Is the Day Care Provider licensed, registered under the laws of the State or County?  Yes  No

Do you agree to accept children and or adults regardless of race, color, creed, sex, or national origin?  Yes  No

\_\_\_\_\_  
Signature of Owner

(Do Not Write Below This Line)

Improvement Assessment \_\_\_\_\_ County Tax \_\_\_\_\_

Eligible Assessment \_\_\_\_\_ Amount of Credit \_\_\_\_\_

Approved: \_\_\_\_\_

Disapproved: \_\_\_\_\_

Reason: \_\_\_\_\_