



Washington County

BUSINESS AND ECONOMIC DEVELOPMENT

Job Creation & Capital Investment Real Property Tax Credits Program (JCRP)



**Washington County
Department of Business and
Economic Development**

Effective July 1, 2025

✉ DBEDInfo@washco-md.net

🌐 www.washco-md.net/business-development

📞 240.313.2280

Program Overview

The Job Creation and Capital Investment Real Property Tax Credits Program (JCRP) was enacted by the Washington County Board of County Commissioners to attract and retain businesses that provide well-paying jobs and make capital investments in the community.

The program offers real property tax credits on the increased assessed property value of up to 15 years for eligible businesses that expand or locate in Washington County and meet specific investment and job creation thresholds.

JCRP is part of Washington County's broader strategy to support business growth, job creation, and infrastructure investment. This program provides meaningful tax relief to businesses that demonstrate a commitment to economic development by expanding operations, creating new full-time employment opportunities, developing new facilities, or renovating existing space. It is especially designed to reduce costs associated with real property expansion, construction, or renovation.

Credit TIERS and Benefits

The program includes three tiers based on investment and job creation levels:

TIER	Requirements	Credit Duration & Rates
TIER ONE	- 1,500 sq. ft. - 5 new FTEs within 12 months	3 Years: 55%, 40%, 25%
TIER TWO	- 2,500 sq. ft. - 25 new FTEs within 24 months	6 Years: 55%, 55%, 40%, 40%, 25%, 25%
TIER THREE	- \$20M investment - 200 New FTEs within 24 months - 80% Of all new FTEs must be paid 200% of Maryland State minimum wage	15 Years: 75% for the first five years, then reduced by 5% annually over the next 10 years until it reaches 25%

Note: Businesses in Enterprise Zones are not eligible for this program and must apply under the Enterprise Zone Program. FTEs represents the total number of full-time employees.

Eligibility Criteria

All businesses must:



Apply before occupying space or hiring employees



Submit the following information:

- Intent letter
- Completed application
- Employee Certification and Report

Eligible properties must be newly constructed, renovated, expanded, or previously unoccupied and can be owned or leased.

A lessor of real property must reduce the amount of taxes for which an eligible business entity is contractually liable under a lease or rental agreement by the amount of the Job Creation and Capital Investment Real Property Tax Credit for which the business entity qualifies.

Application Process

- 1 Submit a letter of intent and the official application before completing construction.
- 2 Receive certification from Washington County Department of Business and Economic Development (DBED).
- 3 After construction:
 - Notify the Washington County Department of Business and Economic Development (DBED) that construction has been completed, and provide square footage documentation.
- 4 Create required FTEs within:
 - 12 Months for TIER 1
 - 24 Months for TIERS 2 and 3
- 5 Submit Annual Employment and Certification Report by February 1.

Businesses are strongly encouraged to engage with DBED early in their planning process. Submitting an intent letter well before acquiring or occupying a new space helps ensure a smooth certification process. Failure to apply before hiring or occupying new premises may result in ineligibility for the tax credit.

Employment Reporting



Each year, by February 1st, submit:

- Employee's first initial and last name
- Last four numbers of Social Security Number or a unique identification number
- Home city and state
- Start and end dates of employment (if applicable within the reporting period)
- Annual salary
- Number of hours worked during the reporting period, and
- Indication of whether or not benefits are provided

Recertification and Repayment

Businesses must continue to meet all applicable program requirements for each year they receive the tax credit. If the business entity fails to meet these requirements during any taxable year, it will forfeit the credit for that year, and the credit amount will become due and repayable to the County upon notification by the Washington County Treasurer.

Interest will accrue on the repayable amount at the rate applied to overdue property taxes, beginning 30 days after the Washington County Treasurer's notice. Any unpaid credit will become a lien on the business entity's real and personal property, enforceable in the same manner as unpaid property taxes under State and County law.

WHERE TO APPLY:

Washington County Department of Business and
Economic Development
Attn: Financial Programs Administrator
100 West Washington Street, Suite 1401
Hagerstown, MD 21740-4710
Phone: 240-313-2280
Email: DBEDInfo@WashCo-MD.net
Web: www.WashCo-MD.net/Business-Development

WHY PARTICIPATE?

Washington County is committed to supporting economic growth and ensuring that companies thrive. The JCRP Program provides a powerful incentive for businesses to grow locally, hire residents, and invest in the community.

Let us help you succeed—partner with us today.

SAMPLE NOTIFICATION LETTER

(Letter must be on your company letterhead)

Date

Washington County Board of County Commissioners
c/o Washington County Department of Business and Economic Development
Attn: Financial Programs Administrator
100 West Washington Street, Suite 1401
Hagerstown, MD 21740-4710

Dear Commissioners,

This letter serves as official notification of (company name)'s intent to apply for the Job Creation and Capital Investment Real Property Tax Credit. (Company name) plans to (construct/renovate/expand – select one) approximately (number) square feet of space located at (insert physical address).

To meet the program requirements, (company name) intends to hire (number) new, permanent full-time employees by (date). Within 12-24 months of occupying the new premises—(company name) will submit a report to the Washington County Department of Business and Economic Development. This report will include:

- Employee's first initial and last name,
- Last four digits of Social Security Number or a unique employee identification number,
- Home city and state,
- Start and end dates of employment (if applicable within the reporting period),
- Annual salary,
- Number of hours worked during the reporting period,
- Indication of whether or not benefits are provided.

(Company name) understands that failure to provide this information will result in the County initiating "claw-back" procedures to recover any tax credits awarded under this program.

Sincerely,

(Company contact name)
(Title)

Enclosure: Application

Application



All fields below must be completed for the application to be processed.

LAND OWNER INFORMATION

Company Name: _____

Federal Employer Identification Number: _____

North American Industry Classification System (NAICS) Code: _____

Contact Person and Title: _____

Mailing Address (for correspondence purposes): _____

Telephone Number: _____ Email: _____

PROPERTY INFORMATION

Property Address: _____

Name of Property Owner: _____

Property Owner Address (if different than above): _____

Who is responsible for payment of real property taxes under the lease if the new, renovated, or expanded property is leased? _____ Lessor _____ Lessee

Property Tax District # (two digits): _____ Property Tax Account # (six digits): _____

PROJECT INFORMATION

Please provide a detailed description of the new, renovated, or expanded premises e.g., a 30,000 square feet new construction, renovation, or expansion at 1234 Main Street, City, State, and Zip.

PROJECT INFORMATION

Project Start Date: _____ Expected Completion Date: _____

Capital Expenditure: \$ _____

TENANT INFORMATION

Number of full-time positions in Washington County prior to new project (if any): _____

Total full-time jobs to be created in Washington County by this project: _____

Anticipated occupation date for new, full-time employees at the new facility: _____

Has the business or another taxpayer been given a tax credit or exemption for the new, renovated, or expanded premises during the same taxable year under any other state or county law? Yes _____ No _____

If yes, provide the name of the tax credit program: _____

I hereby certify that I am authorized to act on behalf of the applicant named above and solemnly affirm, under the penalties of perjury, that the information provided herein in this application is true and accurate to the best of my knowledge.

I understand that the applicant is required to submit documentation reasonably necessary to verify the information provided, including--but not limited to payroll records, employee time sheets, and any other supporting documents for the taxable year in which the credit is claimed, as well as for the three subsequent taxable years.

I further acknowledge that knowingly submitting false or misleading information or willfully withholding relevant information to obtain a tax credit constitutes a violation. Such actions may result in the repayment of all credited taxes, along with interest, penalties, and any additional costs incurred by the County if a civil action for recovery is initiated.

Authorized Tenant (print name): _____

Title (please print): _____

Signature of Authorized Tenant: _____

Date: _____



LAND OWNER SIGNATURE

Authorized Land Owner (print name): _____

Title (please print): _____

Signature of Land Owner: _____

Date: _____

Application Submission



Once completed, please submit your application to:

Washington County Department of Business and Economic Development
Attn: Financial Programs Administrator
100 West Washington Street, Suite 1401
Hagerstown, MD 21740-4710
Phone: 240-313-2280
Email: DBEDInfo@WashCo-MD.net
Web: www.WashCo-MD.net/Business-Development



Employees listed below are employed by _____ at the project site.

[illegible]

SAMPLE EMPLOYMENT CERTIFICATION STATEMENT

(Statement must be on your company letterhead)

I, (insert name) _____, (insert title) _____, of
(insert company name) _____, hereby certify to the Board of County
Commissioners of Washington County, Maryland, that:

1. The attached Employment Report is true, accurate, and complete, and reflects
employment data as of (insert date) _____. And,
2. Each listed employee meets the definition of a permanent, full-time position as
defined in the Washington County, Maryland Job Creation and Capital Investment
Real Property Tax Credits Ordinance.

IN WITNESS WHEREOF, the undersigned, being duly authorized, has executed this
certification this (insert day) _____ day of, (insert month) _____, 20(insert year) _____.

Sincerely Yours,

Company Name: _____

Name (signature): _____

Name (printed): _____

Title: _____

Date: _____