



**FOREIGN TRADE ZONE
PERSONAL PROPERTY TAX CREDIT APPLICATION**

IMPORTANT! Please read the attached § 4-3-101 of the Anne Arundel County Code, which is the basis in determining whether the required qualifications are fulfilled in order to receive the tax credit.

Personal Property Tax Account Number _____

Name of Applicant: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: Primary _____ Alternate _____

Email Address: _____

Address within the Foreign Trade Zone where the personal property is physically located

City: _____ State: _____ Zip Code: _____

Brief description of the personal property for which the credit is sought:

County Fiscal Year for which application is being made _____

CERTIFICATION BY APPLICANT:

I certify under oath that the personal property described in this application is entirely located within a Foreign Trade Zone or Subzone as established by federal law and within the county boundaries of Anne Arundel County, Maryland. Additionally, I certify under the penalties of perjury provided for by Section 1-201 of the Tax Property Article of the State Code that this personal property satisfies all requirements under Section 9-231 of the Tax Property Article of the State Code and Article 4 Section 3-101 of the Anne Arundel County Code.

Signature _____ Date _____

Name _____ Title _____

Witness _____ Date _____

To process the above application, a certification from the State of Maryland Department of Assessments and Taxation providing the taxable assessment of the personal property located within the Foreign Trade Zone or Subzone must be received by Anne Arundel County.

Return this application to:
Anne Arundel County, Office of Finance
Attn: Tax Credits
44 Calvert Street, Room 110
Annapolis, MD 21401

For questions call:
410-222-1748
Hearing/Speech Impaired 711

Questions and applications may also be submitted by email: taxcredits@aacounty.org

§ 4-3-101. Credit – Foreign trade zones.

(a) **Definition.** In this section, "foreign trade zone" means a foreign trade zone or subzone established under federal law.

(b) **Scope.** This section does not apply to operating personal property of a public utility.

(c) **Creation.** There is a tax credit against County personal property taxes levied on personal property that is located in a foreign trade zone within the County.

(d) **Time for filing application.** Application for the tax credit created by this section shall be filed on or before June 1 immediately before the first taxable year for which the tax credit is sought. If the application is filed after June 1, the credit shall be disallowed that year but shall be treated as an application for a tax credit for the next succeeding taxable year.

(e) **Form of application.** An application for the tax credit shall be submitted to the Controller on forms that the Office of Finance requires; be under oath, containing a declaration preceding the signature of the applicant to the effect that it is made under the penalties of perjury provided for by the Tax-Property Article, § 1-201, of the State Code; and be accompanied by proof that the personal property satisfies the requirements of this section.

(f) **Calculation.** The tax credit shall be calculated and credited based on the total personal property tax levied by the County on personal property satisfying the requirements of this section.

(1985 Code, Art. 6, § 1-110) (Bill No. 87-01)

Editor's note – The provisions of this section became effective starting with the tax year that began July 1, 2002 and on June 30, 2022 shall be considered abrogated and of no further force and effect. (Bill No. 87-01 provided that the personal property tax credit created under this section ended on June 30, 2007. Bill No. 38-07 extended the termination of the personal property tax credit to June 30, 2012; Bill No. 19-12 extended it to June 30, 2017; and Bill No. 1-17 extended it to June 30, 2022; and Bill No. 56-22 extended it to June 30, 2027.)