



**SOLAR ENERGY
PROPERTY TAX CREDIT APPLICATION**

To be completed by applicant(s)

Please type or print using ink only

IMPORTANT! This application must be received on or before June 1, 2024 to be considered for the taxable year beginning July 1, 2024 and ending June 30, 2025. Please read County Code § 4-2-315, a copy of which is included with the application and is the basis for determining whether the requirements to receive the property tax credit have been satisfied.

Applications must include copies of PAID receipts, invoices, or other documentation of the purchase of materials or supplies and the actual installation cost of the solar energy equipment. Lease payment coupons are not acceptable documentation of the cost of the solar energy equipment. FAILURE TO INCLUDE REQUIRED DOCUMENTATION MAY RESULT IN DENIAL OF APPLICATION.

Name(s) of Property Owner(s): _____

Property Address: _____

City: _____ State: _____ Zip Code: _____

Parcel ID# (District/Subdivision/Account Number): _____

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address: _____

Mailing Address (if different): _____

City: _____ State: _____ Zip Code: _____

Description of solar energy equipment (e.g., number of panels, KW output, etc.) and use of equipment:

Is any part of the solar energy equipment used for heating water for a swimming pool? If so, please explain:

Indicate whether the solar energy equipment was purchased or leased:

Purchased

Leased

Total cost of the solar energy equipment, including installation costs: _____

I have included copies of all receipts, paid invoices, and/or other necessary documentation relating to the system cost for the solar energy equipment (lease payment coupons are not acceptable): Yes No

I have included a copy of the final inspection sticker for the solar energy equipment: Yes No

Amount of federal tax credit received: _____ Amount of state tax credit received: _____

Amount of federal grant received: _____ Amount of state grant received: _____

I/we, the applicant(s), hereby certify that I/we have read the attached § 4-2-315 and that I/we am/are entitled to the tax credit for the residential property described above. I/we understand that this is a one-time tax credit from the Anne Arundel County real property taxes levied on the building, not the land, and the amount of the tax credit is up to \$2,500.

I/we understand that this application must be filed on or before June 1 immediately before the taxable year for which the credit is sought. I/we further understand that if the application is filed after June 1, the application shall be treated as an application for a tax credit for the next succeeding taxable year.

I/we declare under penalties of perjury provided for by the Tax – Property Article of the Annotated Code of Maryland, § 1-201, that all information above is true, correct, and complete to the best of my/our knowledge and belief. This application is accompanied by documented receipts of the purchase of materials or supplies and the actual installation cost. I/we give Anne Arundel County Government permission to take whatever action is necessary to verify this documentation.

Applicant: _____
Signature Date

Applicant: _____
Signature Date

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

If you are mailing your application less than 14 days before the deadline, it is suggested that you use a traceable form of delivery. Anne Arundel County is not responsible for delays in mail delivery.

Written notification will be sent upon approval or denial of a completed application.

§ 4-2-315. Solar energy.

- (a) **Definition.** In this section, “solar energy equipment” means collectors, photovoltaic arrays, solar panels, storage tanks, and all other hardware that is necessary and used as a part of the operating mechanism that collects, stores, generates or distributes energy by using the rays of the sun.
- (b) **Creation.** There is a one-time tax credit from County real property taxes levied on residential dwellings that use solar energy devices installed on or after January 1, 2007.
- (c) **Qualifying devices.** Any device that uses solar energy to heat or cool the dwelling, to generate electricity to be used in the dwelling or to provide hot water for use in the dwelling.
- (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 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. An application may be filed only once for the duration of the tax credit.
- (e) **Credit against taxes levied on dwellings.** The tax credit shall be credited from the taxes levied on the dwelling and may not be credited from the taxes levied on the land. The total tax credit allowed under this section shall be the lesser of:
 - (1) fifty percent (50%) of the cost of materials and installation or construction of the solar energy equipment, less the amount of federal and State grants or State solar energy tax credits; or
 - (2) \$2,500.
- (f) **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 documented receipts of the purchase of materials or supplies and the actual installation cost.

(1985 Code, Art. 6, § 1-105) (Bill No. 23-04; Bill No. 81-08; Bill No. 17-10; Bill No. 48-10; Bill No. 84-12; Bill No. 118-15; Bill No. 66-16; Bill No. 81-17; Bill No. 17-20)

State Code reference – Tax-Property Article, § 9-203.