



ANNE ARUNDEL COUNTY
COMMERCIAL REVITALIZATION PROGRAM
PROPERTY TAX CREDIT APPLICATION

To be completed by applicant(s)

Please type or print using ink only

IMPORTANT! This application must be filed within 45 days after the issuance of The Notice of Assessment by The State Department of Assessments and Taxation for the qualified improvements. Please read the attached § 4-2-306, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit.

Date Application Filed: Date of Assessment Notice:

Name(s) of Property Owner:

Mailing Address:

City: State: Zip Code:

Telephone : Work () - Home () -

E-Mail Address:

Property Tax Account Number:

Property Location

City Zip Code

Current Zoning Classification

Full Cash Value (Prior to Improvement): \$

Cost of Improvements: \$

Assessment Increase: \$

Full Cash Value (Prior to Improvement): \$

(Attached copy of Assessment Increase Notice and any relevant building permits)

Brief Description of Improvements:

Four horizontal lines for describing improvements.

I DECLARE UNDER PENALTY OF PERJURY THAT ALL INFORMATION ABOVE IS TRUE AND CORRECT.

Property Owner: Date:

Property Owner: Date:

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To be completed by County Office of Planning and Zoning

Please Circle

Improvements made to a qualified property? Yes No

Improvements made to county standards? Yes No

Revitalization District _____ A thru P

Departmental Official _____ Date: _____

To be completed by State Department of Assessments and Taxation

Increase in assessment resulting solely from qualified improvements: \$ _____

Other applicable credits: _____

Annual Level of Property Tax Credit

		Please	Circle
Year 1 (FY _____) \$ _____	Full	Year	Half Year
Year 2 (FY _____) \$ _____	Full	Year	
Year 3 (FY _____) \$ _____	Full	Year	
Year 4 (FY _____) \$ _____	Full	Year	
Year 5 (FY _____) \$ _____	Full	Year	
Year 6 (FY _____) \$ _____	Full	Year	Half Year

SDAT Official _____ **Date:** _____

To be completed by County Office of Finance

Please Circle

Approve Deny **Finance Official** _____ **Date:** _____

Special Notes: _____

Please Circle

MUNIS UPDATED: Tax Billing Note File

**Send completed application to: Anne Arundel County, Office of Finance,
Attention Tax Billing Manager, PO Box 427, Annapolis, Maryland 21404-0427.**

§ 4-2-306. Commercial revitalization district program.

- (a) **Definitions.** In this section, the following words have the meanings indicated:
- (1) "Commercial revitalization district" means an area designated on a map adopted by ordinance of the County Council that is eligible to have qualified properties in the district receive revitalization credits.
 - (2) "Qualified improvements" means physical improvements that are made to a qualified property; are constructed in accordance with a building permit issued by the County; and have a full cash value of at least \$50,000 in the year the improvements are substantially completed, as reflected in the records of the State Department of Assessments and Taxation.
 - (3) "Qualified property" means a property located totally or partially within a commercial revitalization district that is a mobile home park or a commercially or industrially zoned property excluding any part of the property that is used residentially, but the term does not include a property that is undeveloped, used primarily for a public utility company, or located in a tax increment development district.
 - (4) "Revitalization credit" means the tax attributable to the incremental increase in the real property tax assessment of property that is solely the result of the completion of the qualified improvements.
- (b) **Eligibility.** A qualified property is eligible to receive a revitalization credit each year for a period of five years against the taxpayer's real property if:
- (1) the revitalization credit is not combined with other tax credits, payments in lieu of taxes, allowances, or payment alternatives that may be applicable to the qualified improvements.
 - (2) the value of the qualified improvements to which the revitalization credit applies does not exceed the full cash value of the improvements, as determined in the year in which they are substantially completed;
 - (3) the calculation of the revitalization credit does not include the tax attributable to the full cash value of any improvements to a qualified property that are demolished in order to make qualified improvements;
 - (4) the Office of Planning and Zoning certifies that the property is a qualified property and located within a commercial revitalization district; and
 - (5) the taxpayer applies for the credit within 45 days after the issuance of the notice of assessment by the State Department of Assessments and Taxation.
- (c) **Effective date.** The revitalization credit shall be effective for the taxable year following the issuance of the notice of assessment by the State Department of Assessments and Taxation for the qualified improvements.
- (d) **Form of application.** An application for a revitalization credit shall be made to the Controller on a form provided by the Controller; demonstrate that the qualified improvements meet the requirements of this section; and include any additional information the Controller believes to be necessary to determine if the taxpayer is eligible to receive the credit.
- (e) **Grant.** The Controller shall grant the credit if the application meets the requirements of this section and the taxpayer is current on all taxes owed to the County.

(1985 Code, Art. 6, § 1-111) (Bill No. 97-01; Bill No. 23-04, Bill No. 3-12)

Editor's note – The provisions of this section are in effect for 15 years from April 21, 2002 (Bill No. 3-12), after which time the section is repealed and of no further force and effect other than for application submitted prior to the date of repeal.