

Conservation Land Real Property Tax Credit Application

IMPORTANT

A PERPETUAL CONSERVATION EASEMENT MUST BE PLACED ON PROPERTY NOT OWNED BY A LAND TRUST, PRIOR TO FILING FOR A TAX CREDIT. A SEPARATE APPLICATION MUST BE COMPLETED FOR EACH PROPERTY TAX ACCOUNT NUMBER.

THE DEADLINE FOR FILING THIS APPLICATION IS JUNE 1, FOR THE SUCCEEDING FISCAL YEAR, WHICH BEGINS JULY 1. PLEASE SUBMIT APPLICATION AND ALL DOCUMENTATION TO THE OFFICE OF PLANNING AND ZONING, 2664 RIVA ROAD, ANNAPOLIS, MD 21401.

Please read the attached § 4-2-307, which is the basis in determining whether the required qualifications are fulfilled in order to receive the tax credit.

Part A - To be Completed by the Applicant:

1. Property Owner(s):

2. Property Address:

3. Property Owner's Mailing Address (if different from the property address):

4. Property Owner's Telephone Number:

Home	Work

5. Property Description:

Tax Account Number: _____

Tax Map, Block and Parcel Number: _____

Current Primary Use of the Property (Check One)

- _____ Residential
- _____ Agricultural
- _____ Vacant/Unimproved
- _____ Other (Please specify): _____

Current Improvements on the Property:
(Please include all structures such as homes, garages, sheds, and barns.)

6. The tax credit granted under this program shall be granted annually for so long as the property meets the definition of “conservation land,” and meets the other requirements of § 4-2-307 of the Anne Arundel County Code. If the perpetual conservation easement on the real property is terminated, or if the land trust sells the real property to a person other than a governmental agency, or another land trust, the property owner shall be liable for:

- All property taxes that the property owner would have been liable for if the property tax credit had not been granted under this section; and
- Interest on those taxes computed as provided in §4-1-103 of the Anne Arundel County Code.

I do solemnly declare or affirm under the penalties of perjury that the contents of Part A of this application for a conservation land property tax credit are true and correct to the best of my knowledge, information, and belief.

_____(Seal) _____
Property Owner’s Signature Date

Property Owner’s Printed Name

_____(Seal) _____
Property Owner’s Signature Date

Property Owner’s Printed Name

Part B - To Be Completed by the Land Trust:

7. Name of Land Trust: _____

8. Is the above referenced property subject to a perpetual conservation easement donated to the land trust on or after July 1, 1991?

Yes _____ No _____

If yes, please attach a copy of the recorded easement.

9. If the answer to number 8 is no, was the above referenced property acquired by the land trust on or after July 1, 1991, owned in fee by the land trust, and subject to a letter of intent, an agreement, or option agreement for the resale of the property to a governmental agency?

Yes _____ No _____

If yes, please attach a copy of the recorded deed and any other applicable document(s).

10. If the answer to either number 8 or 9 is yes, is the land trust a qualified organization under §170 (h) (3) of the Internal Revenue Code?

Yes _____ No _____

And

Has the land trust executed a cooperative agreement with the Maryland Environmental Trust?

Yes _____ No _____

If yes, please attach IRS verification of qualification and a copy of the cooperative agreement.

11. What will be the use of the conservation property? (Check all that apply.)

- _____ Assist in the preservation of a natural area
- _____ Environmental education of the public
- _____ Generally to promote conservation
- _____ Maintenance of a natural area for public use
- _____ Sanctuary for wildlife

I do solemnly declare or affirm under the penalties of perjury that the contents of Part B of this application for a conservation land property tax credit are true and correct to the best of my knowledge, information, and belief.

Land Trust Representative Signature (Seal) _____
Date

Land Trust Representative Printed Name and Title

Supporting Documents attached:

- _____ Recorded conservation easement or
- _____ Recorded deed to land trust, and
- _____ Letter of intent, agreement, or option agreement for resale to a government agency, and
- _____ Verification of status as a qualified organization with the IRS, and
- _____ Cooperative agreement with Maryland Environmental Trust

Please submit by June 1 for a credit in the tax year beginning July 1 of each year.

Anne Arundel County use, only:

Approved by the Office of Planning and Zoning:

Larry Tom, Planning and Zoning Officer _____
Date

Approved by the Office of Finance

Richard K. Drain, Finance Officer _____
Date

§ 4-2-307. Conservation land.

(a) **Definitions.** In this section, the following words have the meanings indicated.

(1) "Conservation land" means real property that is:

(i) subject to a perpetual conservation easement donated to a land trust on or after July 1, 1991; or

(ii) acquired by a land trust on or after July 1, 1991; owned in fee by that land trust; and subject to a letter of intent, agreement, or option agreement for the resale of the property to a government agency.

(2) "Land trust" means a qualified conservation organization as defined in the Natural Resources Article, § 3-2A-01, of the State Code.

(b) **Creation.** There is a tax credit from County real property taxes levied on conservation land that is used to assist in the preservation of a natural area, for the environmental education of the public, generally to promote conservation, or for the maintenance of a natural area for public use or a sanctuary for wildlife.

(c) **Time for filing application.** An 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.

(d) **Form of application.** An application for the tax credit shall be submitted to the Controller on forms that the Office of Finance requires; be accompanied by proof that the property meets the definition of "conservation land" and other requirements set forth in this section; and 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.

(e) **Review by Planning and Zoning.** The Office of Planning and Zoning shall review each application for a tax credit and certify that the property qualifies for the credit.

(f) **Calculation.** The tax credit shall be calculated and credited based on the total taxable assessment on conservation land, not including improvements.

(g) **Duration and termination.** The tax credit shall be granted annually for so long as the property meets the definition of "conservation land" and meets the other requirements of this section. If the perpetual conservation easement on the real property is terminated, or if the land trust sells the real property to a person other than a government agency, the property owner shall be liable for all property taxes that the property owner should have been liable for if the property tax credit had not been granted under this section and all interest on those taxes computed as provided under § [4-1-103](#).

(1985 Code, Art. 6, § 1-104.3) (Bill No. 52-94; Bill No. 17-00; Bill No. 20-00; Bill No. 66-03; Bill No. 23-04)