



Foreign Trade Zone
Personal Property Tax
Credit Application

OFFICE OF FINANCE
BILLING & CUSTOMER SERVICE
44 CALVERT STREET, ROOM 110
ANNAPOLIS, MARYLAND 21401
(410) 222-1144

Important! Please read the attached §4-3-101, which is the basis in determining whether the required qualifications are fulfilled in order to receive the tax credit.

Date: _____ Personal Property Tax ID: _____

Name of Applicant: _____

Mailing Address: _____

Address within the Foreign Trade Zone, of where the Personal Property is physically located:

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.

Name: _____ Date: _____

Title: _____

Witness

Name: _____ Date: _____

To process the above application, a certification from the State Of Maryland Department of Assessment and Taxation providing the taxable assessment of the personal property located within the Foreign Trade Zone or Subzone must be attached.

Application must be filed on or before June 1 immediately before each taxable year for which the credit is sought.

FOR COUNTY USE ONLY:

[] APPROVED [] DISAPPROVED

Name: _____

Title: _____

Amount of Credit: \$ _____

Date: _____

§ 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.