



OFFICE OF FINANCE
BILLING & CUSTOMER SERVICE
44 CALVERT STREET, ROOM 110
ANNAPOLIS, MARYLAND 21401
(410) 222-1739

APPLICATION FOR GEOTHERMAL ENERGY TAX CREDIT

Important! Please read the attached §4-2-309, which is the basis in determining whether the required qualifications are fulfilled in order to receive the tax credit.

Applications received on or before June 1, 2012 will be considered for the taxable year beginning July 1, 2012.

Please attach documented receipts of the purchase of materials or supplies and the actual installation cost of the system to your application.

Date Application Filed: _____

Full Name(s) of Applicant(s): _____

Anne Arundel County Property Account Number: _____

Mailing Address: _____
Street City State Zip

Location and description of Property for which credit is claimed _____

Street City State Zip

Telephone Number: () _____ () _____
Home Work

Description of Geothermal Energy Device and Use of Equipment:

Cost of materials and installation or construction of the Geothermal Energy Device.

(as evidenced by attached documented receipts).

Please enter the amounts for each. If the amount is zero, please enter zero.

Amount of federal grant _____ Amount of state grant _____

Amount of state geothermal energy tax credits _____

I/we, the applicant(s), hereby certify that I/we have read the attached §4-2-309, 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 County real property taxes levied on the building, not the land.

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 MARYLAND
Office of Finance
Attention: Sales Tax Accountant
PO Box 427
Annapolis, MD 21404-0427

§ 4-2-309. **Geothermal Energy.**

- (a) **Definition.** In this section, "geothermal energy device" means a heating or cooling device that is installed using ground loop technology.
- (b) **Creation.** There is a one-time tax credit from County real property taxes levied on residential dwellings that use geothermal energy devices installed on or after January 1, 2009.
- (c) **Qualifying Devices.** Any device that uses geothermal energy to heat or cool the dwelling shall be eligible for the credit.
- (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 geothermal energy device, less the amount of federal and State grants or state geothermal 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 accompanied by documented receipts of the purchase of materials or supplies and the actual installation cost, 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.

(Bill No. 17-10)

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