

**APPLICATION FORM -- RELIGIOUS LEASED REAL PROPERTY TAX
CREDIT -- ANNE ARUNDEL COUNTY, MARYLAND**

Important! Please read the attached § 4-2-311, which is the basis in determining whether the required qualifications are fulfilled in order to receive the tax credit.

1. FULL NAME OF PROPERTY OWNER(S)	
2. COMPLETE ADDRESS OF PROPERTY	
3. MAILING ADDRESS OF PROPERTY OWNER (IF DIFFERENT FROM ABOVE ADDRESS)	
4. PROPERTY OWNER'S TELEPHONE NUMBER	
5. ALL TAX ACCOUNT NUMBERS OF PROPERTY PROPOSED FOR A CREDIT	
6. PERCENT OF PROPERTY LEASED BY RELIGIOUS ORGANIZATION (ATTACH ADDITIONAL INFORMATION)	
7. BEGINNING AND ENDING DATES OF LEASE	____ / ____ / ____ TO ____ / ____ / ____
8. NAME OF RELIGIOUS ORGANIZATION	
9. MAILING ADDRESS OF RELIGIOUS ORGANIZATION	
10. ORGANIZATION'S TELEPHONE NUMBER	

**THE DEADLINE FOR FILING OF APPLICATIONS IS APRIL 1, FOR THE
SUCCEEDING FISCAL YEAR WHICH COMMENCES ON JULY 1.**

I DO SOLEMNLY DECLARE OR AFFIRM UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THIS APPLICATION FOR A RELIGIOUS LEASED REAL PROPERTY TAX CREDIT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

<i>Name of Property Owner</i>	<i>Name of Representative of Religious Organization</i>
<i>Signature of Property Owner</i>	<i>Signature of Representative</i>
<i>Date</i>	<i>Date</i>

APPLICATION FORM ATTACHMENTS CHECK-OFF LIST

<i>Items That Must Be Attached to This Application</i>	
	<i>Copy of executed lease between property owner and religious organization (must be signed by both parties). The lease must contain a provision that makes the religious organization contractually liable for payment of property taxes.</i>
	<i>A full description of how the property is used the religious organization (for example, public religious worship, educational use, office space to support or maintain public worship or educational purposes). The property may not be leased, occupied, or used for the purpose of making a profit.</i>

REMAINDER OF FORM IS FOR OFFICE USE ONLY

A. REVIEW BY DEPARTMENT OF ASSESSMENTS AND TAXATION:

(this section will be completed by the Local Assessor's Office)

<i>Enter Answer in Left Column of this table</i>	
	<i>(Yes/No) The religious organization qualifies for an exemption under section 7-204 of the Tax-Property Article of the Maryland Annotated Code.</i>
	<i>(Yes/No) The property is located in a commercial zoning district.</i>
<i>\$</i>	<i>Dollar amount of assessed value attributable to the portion of the property used by the religious group or organization. (Show \$ amount)</i>

ANNE ARUNDEL COUNTY LOCAL ASSESSOR: _____

SIGNATURE: _____ DATE: _____

COMMENTS: _____

B. REVIEW AND APPROVAL BY OFFICE OF FINANCE:

FINANCIAL OFFICER: _____

SIGNATURE: _____ DATE: _____

COMMENTS: _____

Please return to: Anne Arundel County, P.O. Box 2700, MS-1103, Annapolis, MD 21404-2700, Attention: Tax Billing Manager

§ 4-2-311. Religious organizations.

(a) **Definition.** In this section, "religious group or organization" means a religious organization that is certified under § 501(c)(3) or (d) of the Internal Revenue Code.

(b) **Creation.** There is a tax credit from County real property taxes levied against a property located in a commercial zoning district for that portion of the property that is leased, occupied, and used by a religious group or organization exclusively for public religious worship, educational purposes, or office space necessary to support or maintain public religious worship or educational purposes, and for which the religious group or organization is contractually liable. The credit does not apply to property that is leased, occupied, or used for the purpose of making a profit or when the religious group or organization no longer occupies the property.

(c) **Time for filing application.** Application for the tax credit created by this section shall be filed on or before April 1 prior to the tax year for which the credit is sought. If the application is filed after April 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 signed by both the property owner and the religious group or organization; be accompanied by a copy of the executed lease between the owner and the lessee and any other supporting documentation required by the Office of Finance; 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 by the Tax-Property Article, § 1-201, of the State Code.

(e) **Duties of Office of Finance.** The Office of Finance shall:

(1) forward the application to the Supervisor of Assessments for Anne Arundel County, who will determine if the religious group or organization is exempt under the Tax-Property Article, § 7-204, of the State Code; if the property is located in a commercial zoning district; and the amount of assessed value attributable to the portion of the property used by the religious group or organization;

(2) review each application for a tax credit after receiving a determination by the Supervisor of Assessments; and

(3) determine if the property qualifies for the tax credit.

(f) **Calculation.** The tax credit shall be calculated and credited based on 100% of the total taxable assessment levied against that portion of a property used by the religious group or

organization under the provisions of this section. The amount of the tax credit may not exceed the amount of the tax for which the religious group or organization is otherwise contractually liable.

(g) **Lessor.** The lessor of property eligible for a tax credit under this section shall reduce by the amount of the tax credit the amount of taxes for which the religious group or organization is contractually liable under the lease agreement.

(h) **Termination.** Entitlement to the tax credit shall terminate when the religious group or organization no longer occupies the property or when the use of the property no longer meets the conditions of this section. On termination of the tax credit, the Controller shall issue a bill for the additional tax due that equals the amount of the tax credit divided by the percentage of the tax year during which the property was not eligible for the credit. The amount of any unearned tax credit shall be paid in full within 30 days after the bill is issued and, if the bill remains unpaid after 30 days, it shall be treated as other County real property taxes and shall be levied, collected, and enforced in the same manner as County real property taxes and shall have the same priority rights, bear the same interest and penalties, and constitute a lien on the real property so assessed.

(1985 Code, Art. 6, § 1-104.5) (Bill No. 81-97; Bill No. 17-00; Bill No. 23-04)