



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

APPLICATION FOR SOLAR 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.

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 Solar Energy Equipment and Use of Equipment:

Is any part of the Solar Energy Equipment used for heating water for swimming pools?
_____ If so, please explain. _____

Total cost of materials and installation or construction of the Solar Energy Equipment.

(as evidenced by attached documented receipts).

Amount of federal and state solar 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
MS-1103, PO Box 2700
Annapolis, MD 21404-2700
ATTN: Tax Billing Manager

§ 4-2-309. Solar energy.

(a) **Definition.** In this section, "solar energy equipment" means collectors, panels, storage tanks, and all other hardware that is necessary and used as a part of the operating mechanism that collects, stores, and distributes energy by using the rays of the sun.

(b) **Creation.** There is a one-time tax credit from County real property taxes levied on residential buildings that use solar energy equipment for heating or cooling the buildings or, except for heating water for swimming pools, providing hot water for use within the buildings.

(c) **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.

(d) **Credit against taxes levied on buildings.** The tax credit shall be credited from the taxes levied on the buildings 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) the cost of materials and installation or construction of the solar energy equipment, less the amount of federal and State solar energy tax credits; or

(2) the real property taxes levied against the buildings for the year in which the tax credit is granted.

(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 documented receipts of the purchase of materials or supplies and the actual installation cost.

(1985 Code, Art. 6, § 1-105) (Bill No. 23-04)

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