



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

APPLICATION FOR BROWNFIELDS SITE TAX CREDIT

Important! Please read the attached §4-2-305, which is the basis in determining whether the required qualifications are fulfilled in order to receive the tax credit.

Date Application Filed: _____

Full Name of Applicant: _____

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

Date of Issuance of Notice of Revaluation from the Maryland State Department of Assessments and Taxation for the Qualified Brownsfield Site: _____

**Please attach copies of the Notice of Revaluation from the Maryland State Department of Assessments and Taxation and any other documentation issued by the State demonstrating that the property should qualify for the Brownsfield Site Tax Credit.

I, the applicant, hereby certify that I have read the attached §4-2-305, that I am entitled to the tax credit for the property described above.

I declare under penalties of perjury that all information above is true, correct, and complete to the best of my knowledge and belief. I give Anne Arundel County Government permission to take whatever action is necessary to verify the information submitted.

Applicant: _____
Signature Date

Return this application to:

ANNE ARUNDEL COUNTY MARYLAND
MS-1103, PO Box 2700
Annapolis, MD 21404-2700
ATTN: Tax Billing Manager

§ 4-2-305. Brownfields sites.

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

(1) "Brownfields site" has the meaning stated in the Economic Development Article, § 5-301(j), of the State Code.

(2) "Corrective action plan" is a plan submitted to and approved by the State pursuant to the Environment Article, Title 4, of the State Code.

(3) "Qualified brownfields site" has the meaning stated in the Economic Development Article, § 5-301(s), of the State Code.

(4) "Voluntary cleanup program" is the program created by the Environment Article, Title 7, Subtitle 5, of the State Code.

(b) **Creation.** There is a brownfields tax credit from County real property taxes levied on qualified brownfields sites as authorized by the Tax-Property Article, § 9-229 of the State Code.

(c) **Effective date.** The brownfields tax credit shall be effective for each of the five taxable years following the issuance of the notice of revaluation by the State Department of Assessments and Taxation for the qualified brownfields site, after completion of a voluntary cleanup program or a corrective action plan for a qualified brownfields site.

(d) **Form of application.** An application for a brownfields tax credit shall be made to the Controller on a form provided by the Controller; demonstrate that the brownfields site meets the requirements of this section; and include any additional information the Controller believes to be necessary to determine if the taxpayer is eligible to receive the brownfields tax credit.

(e) **Calculation.** The brownfields tax credit shall be an amount equal to 50% of the property tax attributable to the increase in the assessment of the qualified brownfields site, including improvements added to the site during the credit period, over the assessment of the qualified brownfields site before a voluntary cleanup program or a corrective action plan.

(f) **County contribution.** Pursuant to Tax-Property Article, § 9-229(c)(2), of the State Code, for each year of the credit period, the County shall contribute to the Maryland Economic Development Assistance Fund established under the Economic Development Article, § 5-310, of the State Code, an amount equal to 30% of the property tax attributable to the increase in the assessment of the qualified brownfields site, including improvements to the site during the credit period, over the assessment of the qualified brownfields site before a voluntary cleanup program or a corrective action plan.

(g) **Additional tax credit.** A qualified brownfields site located within the O-Cor Zone of the Odenton Growth Management Area shall be eligible for an additional tax credit in an amount equal to an additional 20% of the remaining property tax attributable to the increase in assessment of the qualified brownfields site, including improvements added during the credit period, over the assessment of the qualified brownfields site before a voluntary cleanup program or corrective action plan.

(Bill No. 40-07; Bill No. 48-10; Bill No. 72-10)