



**BROWNFIELDS SITES
PROPERTY TAX CREDIT APPLICATION**

OFFICE OF FINANCE
ATTN: TAX BILLING MANAGER
44 CALVERT STREET, ROOM 110
ANNAPOLIS, MD 21401
410-222-2312
Hearing/Speech Impaired 711

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: _____

Name(s) of Property Owner _____

Mailing Address: _____
City _____ State _____ Zip Code _____

Telephone Number: Primary(____) _____ Alternate (____) _____

Email address: _____

Property Tax Account Number: _____

Location and description of Property for which credit is claimed _____

City _____ State _____ Zip Code _____

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

**Please attach copies of

- Maryland Department of the Environment Voluntary Cleanup Program acceptance letter
- Maryland Department of the Environment Certificate of Completion
- Notice of Revaluation from the Maryland State Department of Assessments and Taxation
- Maryland Department of Commerce/Maryland Department of Business and Economic Development letter stating the site is a qualified Brownfields site
- Any other documentation issued by the State of Maryland demonstrating that the property should qualify for the Brownfields Site Tax Credit.

I, the applicant, hereby certify that I have read the attached §4-2-305 and 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 _____
Name _____ Title _____

§ 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 § 9-229 of the Tax-Property Article 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 Comptroller on a form provided by the Comptroller; demonstrate that the brownfields site meets the requirements of this section; and include any additional information the Comptroller 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 attributable to the increase in assessment of the qualified brownfields site, including improvements added during the credit period, over the assessment of the qualified brownfield site before a voluntary cleanup program or corrective action plan.

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