



OFFICE OF FINANCE
 44 CALVERT STREET, ROOM 110
 ANNAPOLIS, MARYLAND 21401
 (410) 222-1748
 Hearing/Speech Impaired 711

**STORMWATER MANAGEMENT
 AND EROSION CONTROL
 PROPERTY TAX CREDIT APPLICATION**

IMPORTANT! This application must be filed within 45 days after the completion of the Qualifying Improvements.

Please read the attached §4-2-315 and list of qualified devices, which are the basis in determining whether the requirements have been fulfilled in order to receive the tax credit.

Date Application Filed: _____ Date of completion of improvement: _____

Name(s) of Property Owner: _____

Property Address: _____

City: _____ State: _____ Zip Code: _____

Parcel ID# (District/Subdivision/Account Number): _____

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address: _____

Mailing Address (if different): _____

City: _____ State: _____ Zip Code: _____

Cost of Improvements: \$ _____

Brief Description of Improvements: _____

I have included the following required documents as part of my application:

- _____ Paid Receipts/Invoices for cost of improvements
- _____ Permit(s) for improvements
- _____ Photographs showing affected area before/after improvements
- _____ Detailed plans of improvements
- _____ Documentation of soil type for affected area

I DECLARE UNDER PENALTY OF PERJURY AS STATED IN 1-201 OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE THAT THE IMPROVEMENTS ARE IN WORKING CONDITION AND REGULARLY MAINTAINED. I ACKNOWLEDGE THAT FAILURE TO MAINTAIN SAID IMPROVEMENTS SHALL ENTITLE ANNE ARUNDEL COUNTY TO PURSUE A REFUND OF THE CREDIT PLUS A PENALTY EQUAL TO 200% OF THE CREDIT. I ALSO ACKNOWLEDGE THAT A CONDITION OF RECEIVING THE CREDIT SHALL BE THAT ANNE ARUNDEL COUNTY PERSONNEL MAY ENTER ONTO THE SITE OF THE IMPROVEMENTS FOR THE PURPOSE OF MAKING INSPECTIONS OF SAID IMPROVEMENTS.

Property Owner: _____ Date: _____

Property Owner: _____ Date: _____

ANNE ARUNDEL COUNTY
STORMWATER MANAGEMENT AND EROSION CONTROL
PROPERTY TAX CREDIT APPLICATION

To be completed by the Office of Inspections and Permits

Please Circle:

Improvements made to a qualified property? Yes No

Improvements made/maintained to county standards
and meet requirements of section? Yes No

Improvements made pursuant to a **requirement**
in any state or local law? Yes No
(If yes, does not qualify for credit)

Cost of Qualifying Improvements \$ _____

Departmental Official _____ Date: _____

To be completed by the Office of Finance

1) Taxpayer is current on **all** taxes owed to the County? Yes No

2) Has Inspections and Permits verified that the improvement qualifies for the credit? Yes No

3) Was application timely (within 45 days of improvement completion)? Yes No

4) Summary:

Cost \$ _____

Credit

Yr 1

Yr 2

Yr 3

Yr 4

Yr 5

Approve Deny Finance Official: _____ Date: _____

Special Notes: _____

Return the completed application to:

**Anne Arundel County, Maryland
Office of Finance
Attn: Tax Credits
PO Box 427 (M/S 1103)
Annapolis, MD 21404-0427**

§ 4-2-315. Stormwater management and erosion control.

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

(1) “Stormwater management practices” means practices recognized by the Department of Inspections and Permits for the permanent reduction and change of drainage patterns of stormwater runoff from structures and other impervious surfaces, including, but not limited to, living roofs, sidewalk infiltration planters, permeable pavers, bioretention installations, cisterns and other permanent diversion and infiltration methods. The Department of Inspections and Permits shall provide a list, updated annually, of the stormwater management practices that qualify for the credit.

(2) “Qualified improvements” means physical improvements made to a residential or commercial property for stormwater management that have been approved by the Department of Inspections and Permits.

(3) “Qualified property” means a new or existing commercial or residential property on which qualified improvements are installed to reduce stormwater runoff from the property.

(b) **Creation.** There is a credit from County real property taxes levied on residential and commercial property and any improvements thereon that install or implement permanent stormwater management practices.

(c) **Calculation.** The tax credit shall be 10% of the cost of materials and installation for making qualified improvements, this credit not to exceed a total of \$10,000 over the five-year life of the credit.

(d) **Eligibility and duration.** A qualified property is eligible to receive a stormwater management credit for each year for a period of five taxable years against the taxpayer’s real property tax if:

- (1) the credit is not combined with other tax credits;
- (2) the Department of Inspections and Permits certifies that the property is a qualified property;
- (3) the taxpayer applies for the tax credit within 45 days after improvements are completed; and
- (4) the qualified improvements are not completed pursuant to a requirement in any State or local law.

(e) **Effective date.** The credit shall be effective beginning in the taxable year following approval of the tax credit and for the four succeeding taxable years, so long as the property meets the requirements of this section.

(f) **Form of application.** An application for a stormwater management credit shall be made to the Controller on a form provided by the Controller’s Office; demonstrate that the qualified improvements meet the requirements of this section; provide a statement under oath under the penalties of perjury as stated in § 1-201 of the Tax-Property Article of the State Code, that the improvements are in working condition and regularly maintained; include acknowledgement that failure to maintain said improvements shall also entitle the County to pursue a refund of the credit plus a penalty equal to 200% of the credit; that a condition of receiving the credit shall be that officers and employees of the County or the administration may enter onto the site of the improvements for the purpose of making inspection in furtherance of this section; and include any additional information the Controller believes to be necessary to determine if the taxpayer is eligible to receive the credit.

(g) **Grant.** The Controller shall grant the credit if the application meets the requirements of this section and the taxpayer is current on all taxes owed to the County.

(Bill No. 85-07; Bill No. 17-10; Bill No. 48-10; Bill No. 118-15; Bill No. 22-16; Bill No. 66-16; Bill No. 65-17)

Stormwater Management Tax Credit List of Qualified Devices

		<i>Need Soil boring?</i>	<i>Need design Professional?</i>	
Rain Barrel/ Cisterns	Rainwater harvesting devices that intercept and store rainwater for future use.	N	N	Provide copy of invoice and photo of installed device(s)
Rain Gardens	Shallow landscape feature that temporarily holds runoff for a short period of time.	N	N	Any soil type. Underdrains required for C and D Soils. Detailed plans required.
Removal of Impervious coverage	Minimum amount of removal is 20% of the total impervious area on the site.	N	N	Provide detailed plans that show existing and proposed impervious areas on site.
Swales (Dry and Wet)	Channels that provide conveyance, water quality treatment and flow attenuation of runoff.	N	N	Works best in A, B, or C soils. Wet swales may be used for D Soils. Detailed plans required.
Dry Well	An excavated pit filled with gravel or stone provides temporary storage of runoff from rooftops	Y	Y	A and B type soils required. Detailed plans required.
Landscape Infiltration	Utilizes on site vegetative planting areas to store and treat runoff.	Y	Y	Need A or B type soil. Small drainage area to each device. Details in MD SWM Manual. Detailed plans required.
Micro Bioretention Devices	Capture and treat runoff from small impervious surfaces by passing it through a filter bed mixture of sand, soil and organic matter.	Y	Y	Any soil type. C and D soils require underdrains. Detailed plans required.
Permeable Pavers	Porous surface course and uniformly graded stone or sand drainage systems. Stormwater drains through surface course and infiltrates into surrounding soils.	Y	Y	Soil types A, B and C. Detailed plans required.