



**RESIDENTIAL REHABILITATION
PROPERTY TAX CREDIT APPLICATION**

To be completed by applicant(s)

Please type or print using ink only

IMPORTANT! This application must be filed no later than one year after issuance of a certificate of occupancy. Please read County Code § 4-2-313, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit.

Applications must include a copy of the Certificate of Occupancy and a copy of the Notice of Assessment for the qualified improvements.

Date Application Filed: _____ Date of Certificate of Occupancy: _____

Name(s) of Property Owner: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: Primary _____ Alternate _____

Email Address: _____

Property Tax Account Number: _____

Property Street Address: _____

City: _____ State: _____ Zip Code: _____

Assessed Value of Property prior to demolition _____

Date of demolition _____

Building Permit number _____

Grading Permit number _____

Cost of Improvements: \$ _____

Assessment Increase: \$ _____

(Attach copy of Assessment Increase Notice and Certificate of Occupancy)

Brief Description of Improvements: _____

I DECLARE UNDER PENALTY OF PERJURY THAT ALL INFORMATION ABOVE IS TRUE AND CORRECT.

Property Owner: _____ Date: _____

Property Owner: _____ Date: _____

**ANNE ARUNDEL COUNTY
RESIDENTIAL REHABILITATION
PROPERTY TAX CREDIT APPLICATION**

Application Tracking

Date Received by Office of Finance _____

Date sent to Inspections and Permits _____

Date Approved/Disapproved by Inspections and Permits _____

Date sent to State Dept. of Assessments and Taxation _____

Date returned to Office of Finance for Approval or Denial _____ Date Applicant Notified of Decision _____

To be completed by Department of Inspections and Permits

Improvements made meet definition of "residential rehabilitation" in § 4-2-313? Yes _____ No _____

Demolition of an existing single family detached dwelling unit or units? Yes _____ No _____

Construction of new single family detached dwelling unit or units complete? Yes _____ No _____

Certificate of Occupancy Issued? Yes _____ No _____ Date Issued _____

Departmental Official _____ Title _____ Date _____

To be completed by State Department of Assessments and Taxation

Assessed value prior to demolition: \$ _____

Increase in assessment resulting solely from qualified improvements: \$ _____

Tax Year Beginning _____

SDAT Official _____ Title _____ Date _____

To be completed by Office of Finance

Approved _____ Denied _____

Maximum Assessment Credit Allowed \$ _____

Annual Level of Property Tax Credit

Year 1 (FY ____) \$ _____

Year 2 (FY ____) \$ _____

Year 3 (FY ____) \$ _____

Year 4 (FY ____) \$ _____

Year 5 (FY ____) \$ _____

Finance Official _____ Title _____ Date: _____

Special Notes _____

Send completed application to: Anne Arundel County, Office of Finance, Attention: Tax Billing Manager, PO Box 427, Annapolis, MD 21404-0427.

Phone 410-222-2312 Hearing/Speech Impaired 711

§ 4-2-313. Residential rehabilitation tax credit.

(a) **Definitions.** In this section, “residential rehabilitation” means demolition qualifying under subsection (c) of an existing single-family detached dwelling unit or units and the construction of an equal number of new single-family detached dwelling units on the same lot or lots. “Residential rehabilitation” does not include existing single-family detached dwelling units located on a lot with a total assessed value for land and improvements of \$350,000 or more.

(b) **Creation.** There is a tax credit from county real property taxes levied on property on which a qualified residential rehabilitation project has been completed and for which a certificate of occupancy has been issued.

(c) **Qualifying rehabilitation.** In order to qualify as a residential rehabilitation the project shall include any removal or remediation of lead paint required under State law and shall include:

- (i) demolition that includes the foundation; or
- (ii) demolition that is to the foundation with construction on the same foundation; or
- (iii) demolition that is to the framing with construction on the same foundation, and includes removal of all roof systems to the rafters, all siding and insulation, all interior walls, stairs and fixtures, all interior and exterior doors and windows, and all mechanical, electric and plumbing systems.

(d) **Calculation and duration.** The residential rehabilitation tax credit shall be equal to the real property tax increase attributable to the increase in the assessment of the real property over the assessment before the real property was rehabilitated. A residential rehabilitation tax credit may be claimed and granted for no more than five consecutive years.

(e) **Time for filing application.** An application for the tax credit created by this section shall be filed on or before June 1 prior to the tax year for which the 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 the tax credit for the next succeeding year. All applications must be filed no later than one year after issuance of a certificate of occupancy.

(f) **Form of application.** An application for the tax credit shall be submitted to the Controller on a form that the Office of Finance requires; be accompanied by documentary evidence of the qualified residential rehabilitation project and any required lead paint removal or remediation; be accompanied by a copy of a certificate of occupancy for the dwelling unit(s) completed; and include any additional information the Controller believes necessary to determine whether the tax credit should be granted.

(g) **Grant of application.** The tax credit shall be granted by the Controller if the application meets the requirements of this section.

(Bill. No. 66-16; Bill No. 15-17)

Editor’s note – The provisions of this section are in effect for 5 years from December 9, 2016 (Bill Nos. 66-16 and 15-17), after which time the section is repealed and of no further force and effect other than for applications submitted prior to the date of repeal.