



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

To be completed by applicant(s)

Please type or print using ink only

IMPORTANT! This application must be filled within 45 days after the completion of the Qualifying Improvements and annually thereafter.

Please read the attached §4-2-313, which is the basis in determining whether the required qualifications are fulfilled in order to receive the tax credit.

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

Name(s) of Property Owner: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: Work () _____ - _____ Home () _____ - _____

E-Mail Address: _____

Property Tax Account Number: _____

Property Location _____

City: _____ Zip Code: _____

Cost of Improvements: \$ _____

(Attach copy of invoices and any relevant building permits)

Brief Description of Improvements: _____

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: _____

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To be completed by County Office of Planning and Zoning

Please Circle:

Improvements made to a qualified property? Yes No

Improvements made/maintained to county standards and meet requirements of section?

Year 1	(FY_____)	Yes	No
Year 2	(FY_____)	Yes	No
Year 3	(FY_____)	Yes	No
Year 4	(FY_____)	Yes	No
Year 5	(FY_____)	Yes	No

Improvements made pursuant to a **requirement** in any state or local law?
(If yes, does not qualify for credit)

Year 1	(FY_____)	Yes	No
Year 2	(FY_____)	Yes	No
Year 3	(FY_____)	Yes	No
Year 4	(FY_____)	Yes	No
Year 5	(FY_____)	Yes	No

Cost of Qualifying Improvements \$ _____

Departmental Official _____ Date: _____

To be completed by Office of Finance

- | | | |
|---|-----|----|
| 1) Taxpayer is current on all taxes owed to the County. | Yes | No |
| 2) Has Planning and Zoning properly completed their section? | 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: _____

Please Circle:

MUNIS UPDATED:

Tax Billing

Note File

Send completed application to: **Anne Arundel County**

Office of Finance

Attention: Sales Tax Accountant

P O Box 427

Annapolis, Maryland 21404-0427

§ 4-2-313. 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 Office of Planning and Zoning 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 Office of Planning and Zoning 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 that have been approved by the Office of Planning and Zoning.

(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 years against the taxpayer’s real property tax if:

- (1) the credit is not combined with other tax credits;
- (2) the Office of Planning and Zoning certifies that the property is a qualified property;

(3) the taxpayer must apply for the tax credit within 45 days after improvements are completed, and must apply each year to be eligible for the credit; 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 for the taxable year following the issuance of the notice of assessment by the State Department of Assessments and Taxation for the qualified improvements.

(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)