



ANNE ARUNDEL COUNTY MARYLAND (410) 222-1748 Hearing Speech Impaired 711

BROWNFIELDS SITES PROPERTY TAX CREDIT APPLICATION

To be completed by applicant

Please type or print using ink only

IMPORTANT! Please read the attached County Code §4-2-306, 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(s): _____

Property Address: _____

City: _____ State: _____ Zip Code: _____

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

Property Description: _____

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address: _____

Mailing Address (if different): _____

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 the following documents:

- 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/we, the applicant(s), hereby certify that I have read the attached §4-2-306 and that I/we am/are entitled to the tax credit for the property described above.

I/we understand that this is a tax credit from real property taxes and 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.

I/we, the undersigned, 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

Applicant: _____ Signature

_____ Date

Return this application to:

Anne Arundel County, Office of Finance
Attn: Tax Credits
44 Calvert Street, Room 110
Annapolis, MD 21401

For questions call:

410-222-1748
Hearing/Speech Impaired 711

Questions and applications may also be submitted by email:

taxcredits@aacounty.org

If you provide an email address on this application then the Office of Finance will send a receipt confirmation to that email address within 10 business days of receiving the tax credit application. Contact our office if you do not receive a confirmation.

If you are mailing your application less than 14 days before the deadline, it is suggested that you use a traceable form of delivery. Anne Arundel County is not responsible for delays in mail delivery.

Written notification will be sent upon approval or denial of the application.

§ 4-2-306. 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(i), 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(r), 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; Bill No. 17-20)