



ANNE ARUNDEL COUNTY MARYLAND

(410) 222-1748

Hearing Speech Impaired 711

RELIGIOUS LEASED REAL PROPERTY TAX CREDIT APPLICATION

To be completed by applicant

Please type or print using ink only

IMPORTANT! This application must be received on or before April 1, 2024 to be considered for the taxable year beginning July 1, 2024 and ending June 30, 2025. Please read the attached §4-2-314, 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: \_\_\_\_\_

Primary Telephone #: \_\_\_\_\_ Secondary Telephone #: \_\_\_\_\_

Email Address: \_\_\_\_\_

Mailing Address of Property Owner (if different): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

All Tax Account Parcel ID#'s of Property proposed for a Tax Credit (District/Subdivision/Account Number):

\_\_\_\_\_  
\_\_\_\_\_

Name of Religious Organization: \_\_\_\_\_

Religious Organization Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Religious Organization Telephone #: \_\_\_\_\_

Percentage of Property Leased by Religious Organization (attach additional information): \_\_\_\_\_

Beginning and Ending Dates of Lease: \_\_\_\_\_ to \_\_\_\_\_

Please attach the following documents:

- Copy of executed lease between property owner and religious organization (must be signed by both parties). The lease must contain a provision that makes the religious organization contractually liable for payment of property taxes.
- A full description of how the property is used the religious organization (for example: public religious worship, educational use, office space to support or maintain public worship or educational purposes). The property may not be leased, occupied, or used for the purpose of making a profit.

Please affirm your eligibility for the County property tax credit by checking the following statements:

The religious organization qualifies for an exemption under section 7-204 of the Tax-Property Article of the Maryland Annotated Code:  Yes  No

The property is located in a commercial zoning district:  Yes  No

I, the property owner, hereby certify that I have read the attached §4-2-314, and that the property listed in this application qualifies for the Religious Leased Real Property Tax Credit.

I, the property owner, declare that all information above is true, correct, and complete to the best of my knowledge and belief.

**Property Owner:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

I, the religious organization representative, hereby certify that I have read the attached §4-2-314, and that the property listed in this application qualifies for the Religious Leased Real Property Tax Credit.

I, the religious organization representative, declare that all information above is true, correct, and complete to the best of my knowledge and belief.

**Religious Organization Representative:**

\_\_\_\_\_  
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](mailto: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.

**§ 4-2-314. Religious organizations.**

- (a) **Definition.** In this section, "religious group or organization" means a religious organization that is certified under § 501(c)(3) or (d) of the Internal Revenue Code.
- (b) **Creation.** There is a tax credit from County real property taxes levied against a property located in a commercial zoning district for that portion of the property that is leased, occupied, and used by a religious group or organization exclusively for public religious worship, educational purposes, or office space necessary to support or maintain public religious worship or educational purposes, and for which the religious group or organization is contractually liable. The credit does not apply to property that is leased, occupied, or used for the purpose of making a profit or when the religious group or organization no longer occupies the property.
- (c) **Time for filing application.** Application for the tax credit created by this section shall be filed on or before April 1 prior to the tax year for which the credit is sought. If the application is filed after April 1, the credit shall be disallowed that year but shall be treated as an application for a tax credit for the next succeeding taxable year.
- (d) **Form of application.** An application for the tax credit shall be submitted to the Controller on forms that the Office of Finance requires; be signed by both the property owner and the religious group or organization; be accompanied by a copy of the executed lease between the owner and the lessee and any other supporting documentation required by the Office of Finance; and be under oath, containing a declaration preceding the signature of the applicant to the effect that it is made under the penalties of perjury provided by the Tax-Property Article, § 1-201, of the State Code.
- (e) **Duties of Office of Finance.** The Office of Finance shall:
  - (1) forward the application to the Supervisor of Assessments for Anne Arundel County, who will determine if the religious group or organization is exempt under the Tax-Property Article, § 7-204, of the State Code; if the property is located in a commercial zoning district; and the amount of assessed value attributable to the portion of the property used by the religious group or organization;
  - (2) review each application for a tax credit after receiving a determination by the Supervisor of Assessments; and
  - (3) determine if the property qualifies for the tax credit.
- (f) **Calculation.** The tax credit shall be calculated and credited based on 100% of the total taxable assessment levied against that portion of a property used by the religious group or organization under the provisions of this section. The amount of the tax credit may not exceed the amount of the tax for which the religious group or organization is otherwise contractually liable.
- (g) **Lessor.** The lessor of property eligible for a tax credit under this section shall reduce by the amount of the tax credit the amount of taxes for which the religious group or organization is contractually liable under the lease agreement.
- (h) **Termination.** Entitlement to the tax credit shall terminate when the religious group or organization no longer occupies the property or when the use of the property no longer meets the conditions of this section. On termination of the tax credit, the Controller shall issue a bill for the additional tax due that equals the amount of the tax credit divided by the percentage of the tax year during which the property was not eligible for the credit. The amount of any unearned tax credit shall be paid in full within 30 days after the bill is issued and, if the bill remains unpaid after 30 days, it shall be treated as other County real property taxes and shall be levied, collected, and enforced in the same manner as County real property taxes and shall have the same priority rights, bear the same interest and penalties, and constitute a lien on the real property so assessed.

(1985 Code, Art. 6, § 1-104.5) (Bill No. 81-97; Bill No. 17-00; Bill No. 23-04; Bill No. 17-10; Bill No. 48-10; Bill No. 118-15; Bill No. 81-17; Bill No. 17-20)