



(410) 222-1748

Hearing Speech Impaired 711

**REAL PROPERTY COUNTY TAX EXEMPTION
COMMUNITY OR CIVIC ASSOCIATION
APPLICATION**

To be completed by applicant(s)

Please type or print using ink only

This application is for an exemption from County Real Estate Taxes in accordance with § 4-2-201(b) of the Anne Arundel County Code. Please read the attached excerpt of County Code § 4-2-201(b) to determine if the requirements for the exemption have been satisfied.

FAILURE TO COMPLETE ALL PARTS OF THE APPLICATION MAY RESULT IN DENIAL OF APPLICATION.

Name of Community or Civic Association or Corporation (hereinafter "Community Association")

Primary Telephone # _____ Secondary Telephone # _____

Email Address _____

Mailing Address _____

City _____ State _____ Zip Code _____

Is the Community Association a not-for-profit entity? ☐ Yes ☐ No

If yes, please include proof of not-for-profit status, such as a copy of the 501(c)(3) determination letter.

Is the Community Association current with all taxes and fees due to Anne Arundel County? ☐ Yes ☐ No

Complete the following questions about the property for which exemption is being sought. Please include a copy of the real property record per the Maryland Department of Assessments and Taxation website:

<https://sdat.dat.maryland.gov/RealProperty/Pages/default.aspx>

Property Address _____

City _____ State _____ Zip Code _____

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

Tax Map, Block, and Parcel Number _____

Current owner(s) per state record _____

Current use of the property per state record _____

Most recent January 1 assessment _____

Is this property dedicated by appropriate record plat to the use of the lot owners within the community? ☐ Yes ☐ No

If yes, please include a copy of the record plat that shows the dedication to the use of the lot owners within the community.

Is this property dedicated by appropriate deed restrictions to the use of the lot owners within the community? ☐ Yes ☐ No

If yes, please include a copy of the deed that shows the dedication to the use of the lot owners within the community. Please attach a letter or narrative that describes the proposed use of the property by the Community Association or the use of the lot owners within the community.

Will the use of this property be contingent on payment of dues, fees, or other compensation to the association or corporation? ☐ Yes ☐ No

If yes, are these dues, fees, or other compensation solely for the improvement or maintenance of the roads, property, or other facilities of the community? ☐ Yes ☐ No

I, an authorized representative for the Community Association, hereby certify that the Community Association has read the attached § 4-2-201(b) of the Anne Arundel County Code. The Community Association understands that this is a tax exemption from Anne Arundel County real estate taxes only. The Community Association declares that all requirements for this tax exemption per § 4-2-201(b) of the Anne Arundel County Code must be satisfied in order for this tax exemption to be granted.

I, an authorized representative for the Community Association, declare under penalties of perjury provided for by the Tax – Property Article of the Annotated Code of Maryland, § 1-201, that all information above is true, correct, and complete to the best of my knowledge and belief. The Community Association grants Anne Arundel County Government permission to take whatever action is necessary to verify this documentation.

Community Association Representative:

Name

Title

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:

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Questions and applications may also be submitted by email:

taxcredits@aacounty.org

If you are mailing your application via first class mail, it is suggested that you use a traceable form of delivery. Anne Arundel County is not responsible for problems with mail delivery.

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

§ 4-2-201. Exemptions.

- (b) **Community associations.** Real property is exempt from County taxation if an application for an exemption is made to the Controller on forms supplied by the Office of Finance, and the Controller determines that:
- (1) title to the property is held by a nonprofit community civic association or corporation;
 - (2) the property is dedicated by appropriate record plat or deed restrictions to the use of the lot owners within the community; and
 - (3) use of the property is not contingent on payment of dues, fees, or other compensation to the association or corporation, except that use may be contingent on assessments exacted by the association or corporation solely for the improvement or maintenance of the roads, property, or other facilities of the community.

(1985 Code, Art. 6, §§ 1-103, 1-104) (Bill No. 93-88; Bill No. 4-98; Bill No. 23-04)

State Code reference – Tax-Property Article, §§ 7-303, 8-302, 9-303.