



ANNE ARUNDEL
COUNTY
MARYLAND

(410) 222-1748

Hearing Speech Impaired 711

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 filed within 45 days after the completion of the Qualifying Improvements.

Please read the attached §4-2-317 and list of Qualified Devices, which are the basis in determining whether the requirements have been fulfilled in order to receive the property tax credit. Applications must include all required documentation as part of the application. FAILURE TO INCLUDE REQUIRED DOCUMENTATION MAY RESULT IN DENIAL OF APPLICATION.

Name(s) of Property Owner(s): _____

Property Address: _____

City: _____ State: _____ Zip Code: _____

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

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address: _____

Mailing Address (if different): _____

City: _____ State: _____ Zip Code: _____

Select the Type of Qualified Device(s):

- | | |
|--|---|
| <input type="checkbox"/> Rain Barrel/Cisterns | <input type="checkbox"/> Rain Gardens/Microbioretention |
| <input type="checkbox"/> Removal of Impervious Coverage | <input type="checkbox"/> Swales (Dry and Wet) |
| <input type="checkbox"/> Dry Well | <input type="checkbox"/> Landscape Infiltration |
| <input type="checkbox"/> Permeable Pavers | <input type="checkbox"/> Infiltration Trench |
| <input type="checkbox"/> Sand Filter (Surface or Underground) | <input type="checkbox"/> Green Roof |
| <input type="checkbox"/> Bioretention | <input type="checkbox"/> Constructed Wetland |
| <input type="checkbox"/> Regenerative Step Pool Storm Conveyance | <input type="checkbox"/> Wet Pond |
| <input type="checkbox"/> Retrofitting an Existing Wet Pond | <input type="checkbox"/> Living Shoreline |

Date of completion for improvements: _____

Additional details/description about nature of improvement(s):

Name of contractor who performed improvement(s), if applicable: _____

Phone number for contractor: _____

Total cost of improvements: _____

I have included copies of all receipts and/or paid invoices relating to total cost of improvements: ☐ Yes ☐ No

I have read the provided list of Qualified Devices to determine what documentation is required as part of my application. Included as part of my application is the following:

- _____ Permit(s) for improvements (if applicable)
- _____ Photographs showing affected area and the improvements (Before, During and After Improvement, if available)
- _____ Detailed plans of improvements
- _____ Documentation of soil type for affected area

I/we, the applicant(s), hereby certify that I/we have read the attached § 4-2-317 and that I/we am/are entitled to the tax credit from the Anne Arundel County real property taxes levied on the property described above. I/we understand that 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.

I/we understand that this application must be filed within 45 days after improvements are completed before the taxable year for which the credit is sought.

I/we understand that the tax credit may not be combined with other property tax credits and is subject to certification by the Department of Public Works that the property is a qualified property. I/we represent that the qualified improvements were not completed pursuant to a requirement in any State or local law. I/we further understand that the improvements need to remain in working condition and are regularly maintained, and I/we acknowledge 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.

I/we 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/our knowledge and belief. This application is accompanied by documented receipts of the purchase of materials or supplies and the actual installation cost. I/we give Anne Arundel County Government permission to take whatever action is necessary to verify this documentation, including site visits. Further, I/we give Anne Arundel County Government permission to verify that the improvements remain in working condition and are regularly maintained for the duration that the tax credit is applied to the real property tax bill for the property.

Applicant:	_____	_____
	Signature	Date
Applicant:	_____	_____
	Signature	Date

Return this application to:
Anne Arundel County, Office of Finance
Attn: Tax Credits
PO Box 427
Annapolis, MD 21404-0427

For property tax credit questions call:
(410) 222-1748
Hearing/Speech Impaired 711

Questions and applications may also be submitted by email:
taxcredits@aacounty.org

For qualified device questions call:
(410) 222-7536

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 a completed application.

§ 4-2-317. 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 Department of Public Works 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 Department of Public Works 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 for stormwater management that have been approved by the Department of Public Works.
 - (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 taxable years against the taxpayer’s real property tax if:
- (1) the credit is not combined with other tax credits;
 - (2) the Department of Public Works certifies that the property is a qualified property;
 - (3) the taxpayer applies for the tax credit within 45 days after improvements are completed; 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 beginning in the taxable year following approval of the tax credit and for the four succeeding taxable years, so long as the property meets the requirements of this section.
- (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; Bill No. 17-10; Bill No. 48-10; Bill No. 118-15; Bill No. 22-16; Bill No. 66-16; Bill No. 65-17; Bill No. 81-17; Bill No. 47-19; Bill No. 17-20)



Stormwater Management Property Tax Credit: List of Qualified Devices

If you are considering implementing a practice and are unsure of whether it qualifies for the tax credit or if you have questions regarding what documentation is needed, please contact our office at 410-222-7536 for assistance.

For information on design specifications, see the [Maryland Stormwater Design Manual, Volumes I and II](#).

Small Scale Practices

Practice Type	Description	Need soil boring?	Need design professional?	Additional Requirements
Rain Barrel/ Cistern	Rainwater harvesting devices that intercept and store rainwater for future use.	N	N	Copy of invoice and photo of installed device(s) required. Detailed plans for larger or more complex systems.
Rain Garden / Microbioretention	Shallow landscape features that temporarily hold runoff for a short period of time.	N	N	Any soil type. Underdrains required for C and D soils. Detailed plans required.
Removal of Impervious	The removal of at least 20% of the total impervious surface on a site.	N	N	Detailed plans and photos that show existing and proposed impervious areas on site required.
Swales (Dry and Wet)	Channels that provide conveyance, water quality treatment and flow attenuation of runoff.	N	N	Works best in A, B or C type soils. Wet swales may be used for D soils. Detailed plans required.
Dry Well	Excavated pits filled with gravel or stone that provide temporary storage of runoff from rooftops.	Y	Y	A or B type soils required. Detailed plans required.
Landscape Infiltration	Utilization of site vegetative planting areas to store and treat runoff.	Y	Y	A or B type soils and a small drainage area to each device (typically less than 10,000 sq ft) required. Detailed plans required.
Permeable Pavers	Porous surface courses with uniformly graded stone or sand drainage systems that allow runoff to drain through the surface course and infiltrate into surrounding soils.	Y	Y	A, B or C type soils required. Detailed plans required.
Infiltration Trench	Trenches filled with stone that allow stormwater to infiltrate into surrounding soils.	Y	Y	Detailed plans required.



Sand Filter (Surface or Underground)	Sand filters capture, temporarily store, and filter runoff through a bed of sand, organic matter, soil or other media before returning the filtered runoff to the conveyance system or allowing it to partially exfiltrate into surrounding soils.	Y	Y	Detailed plans required.
--------------------------------------	--	---	---	--------------------------

Large Scale Practices

Practice Type	Description	Need soil boring?	Need design professional?	Additional Requirements
Green Roof	Roof systems that consist of a waterproof membrane, a drainage layer, growing substrate and vegetation.	N	Y	Detailed plans required.
Bioretention	Features that capture and treat runoff by passing it through a filter bed mixture of sand, soil and organic matter.	Y	Y	Any soil type. C and D soils require underdrains. Detailed plans required.
Constructed Wetland	Engineered open marsh systems planted with emergent vegetation that remove pollutants from runoff through settling and vegetative uptake/filtration.	Y	Y	Detailed plans required.
Regenerative Step Pool Storm Conveyance	Open-channel conveyance structures that convert surface storm flow to shallow groundwater flow utilizing a series of constructed shallow aquatic pools, riffle grade control, natural vegetation, and an underlying sand/woodchip mix filter bed media.	Y	Y	Detailed plans required.
Wet Pond	Basins with elevated outlet structures that create a permanent pool where runoff is detained and attenuated.	Y	Y	Detailed plans required.
Retrofitting an Existing Wet Pond with a Continuous Monitoring and Adaptive Control (CMAC) System	Systems that use a cloud-based platform to continuously monitor the weather forecast and pond water levels in order to inform the automatic adjustment of valves in a pond.	N	Y	Detailed plans required.



2662 Riva Road
Annapolis, MD 21401
www.aarivers.org

Living Shoreline	Shoreline management practices that preserve natural shoreline, minimize shoreline erosion, maintain coastal processes and provide aquatic habitat. Can be non-structural with only vegetated and natural elements, or hybrid with vegetation plus some hard structures such as stone sills or breakwaters.	N	Y	Detailed plans required.
------------------	---	---	---	--------------------------
