

AIRPORT NOISE ZONE PROPERTY TAX CREDIT APPLICATION

To be completed by applicant

Please type or print using ink only

IMPORTANT! This application must be filed on or before October 1, 2024 to be considered for the taxable year beginning July 1, 2025 and ending June 30, 2026. Please read County Code § 4-2-303, a copy of which is included with the application and is the basis for determining whether the requirements to receive the property tax credit have been satisfied.

Name(s) of Property Owner(s):				
Property Address:				
City:	State:	Zip Code:		
Parcel ID# (District/Subdivision/Account Number):				
Primary Telephone #:	Secondary Teleph	Secondary Telephone #:		
Email Address:		-		
Mailing Address (if different):				
City:	State:	Zip Code:		
Please affirm your eligibility for the County property ta	x credit by checking the follo	owing statements:		
Do you own the property to which the credit will be property for more than six months of the July 1, 2024 t			ou occupy the • O No	
Is the property to which the credit will be applied locat Airport Noise Zone surrounding the Baltimore-Wa Administration?				

I/we, the applicant(s), hereby certify that I/we have read County Code §4-2-303 and that I/we am/are entitled to the tax credit for the residential property described above.

I/we understand that this is a tax credit from County real property taxes levied on property within the Baltimore-Washington International Airport Noise Zone if the property is owner-occupied, residential property that is located entirely or in part within the 75 LDN Noise Contour as established by the Airport Noise Zone surrounding the Baltimore-Washington International Airport that has been most recently adopted by the Maryland Aviation Administration as of the first day of the taxable year.

I/we understand that this tax credit shall be calculated and credited based on 50% of the tax due on County real property based on the real property assessment made by the County Supervisor of Assessments up to \$212,500.

If a landowner terminates the residential use or the owner-occupied status of the property during a year for which a credit was granted, the landowner shall be liable for all property taxes that the owner would have been liable for if the property tax credit had not been granted under this section and all interest and penalties on those taxes computed in the manner provided under § 4-1-103.

I/we, the undersigned, do hereby declare under penalties of perjury that this application has been examined by the undersigned and that the statements made herein are complete and true to the best of my/our knowledge and belief.

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.

§ 4-2-303. Airport Noise Zone.

- (a) Creation. There is a credit from County real property taxes levied on property within the Baltimore-Washington International Airport Noise Zone if the property is owner-occupied, residential property that is located entirely or in part within the 75 LDN Noise Contour as established by the Airport Noise Zone surrounding the Baltimore-Washington International Airport that has been most recently adopted by the Maryland Aviation Administration as of the first day of the taxable year.
- (b) Time for filing application. Application for the tax credit created by this section shall be filed on or before October 1 immediately before each taxable year for which the tax credit is sought. If the application is filed after October 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.
- (c) Form of application. An application for the tax credit shall be submitted to the Controller on forms that the Office of Finance requires; include a statement that the property is owner- occupied and used solely for residential purposes; 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.
- (d) Review by Planning and Zoning. The Office of Planning and Zoning shall review each application for a tax credit and certify that the property qualifies for the credit.
- (e) Calculation. The tax credit shall be calculated and credited based on 50% of the tax due on County real property based on the real property assessment made by the County Supervisor of Assessments up to \$212,500.
- (f) Termination. If a landowner terminates the residential use or the owner-occupied status of the property during a year for which a credit was granted, the landowner shall be liable for all property taxes that the owner would have been liable for if the property tax credit had not been granted under this section and all interest and penalties on those taxes computed in the manner provided under § 4-1-103.

(1985 Code, Art. 6, § 1-104.2) (Bill No. 76-90; Bill No. 50-01; Bill No. 69-16; Bill No. 17-20)