



**COMMERCIAL REVITALIZATION AREA PROGRAM
PROPERTY TAX CREDIT APPLICATION**

To be completed by applicant(s)

Please type or print using ink only

IMPORTANT! This application must be filed within 120 days after the issuance of the Notice of Assessment by the State Department of Assessments and Taxation for the qualified improvements. Please read Article § 4-2-307, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit.

Date Application Filed: _____ Date of Assessment Notice*: _____

Name(s) of Property Owner: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: Primary _____ Alternate _____

Email Address: _____

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

Tax Map _____ Parcel(s) _____ Lot(s) _____

Property Street Address: _____

City: _____ State: _____ Zip Code: _____

Current Zoning Classification of Property: _____

Building Permit Number(s)* _____

Extended Eligibility: Is the property funded by at least \$10,000,000 in private funds? _____
(Please provide documentation)

Full Cash Value (prior to improvement): \$ _____

Cost of Improvements: \$ _____

Assessment Increase: \$ _____

*** Attach copy of Assessment Increase Notice and any relevant building permits**

Brief Description of Improvements: _____

I DECLARE UNDER PENALTY OF PERJURY THAT ALL INFORMATION ABOVE IS TRUE AND CORRECT.

Property Owner: _____ Date: _____

Property Owner: _____ Date: _____



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Application Tracking

Date Received by Office of Finance _____

Date sent to Office of Planning and Zoning _____

Date Approved by Office of Planning and Zoning _____

Date sent to State Department of Assessments and Taxation _____

Date returned to Office of Finance for Approval or Denial _____

Date Applicant Notified of Decision _____

To be completed by Office of Planning and Zoning

Improvements made to a qualified property? Yes _____ No _____

Building Permit Completed? Yes _____ No _____

Permit No. _____ Date Issued _____

Commercial Revitalization District in which Property is located _____

Departmental Official _____ Title _____ Date _____

To be completed by State Department of Assessments and Taxation

Increase in assessment resulting solely from qualified improvements: \$ _____

Tax Year Beginning _____

SDAT Official _____ Title _____ Date _____

To be completed by Office of Finance

Other Applicable Credits: _____

Approved _____ Denied _____

Finance Official _____ Title _____ Date: _____

Special Notes _____

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

§ 4-2-307. Commercial revitalization area program.

(a) **Definitions.** In this section, the following words have the meanings indicated:

- (1) "Commercial revitalization area" means an area designated on a map adopted by ordinance of the County Council that is eligible to have qualified properties in the area receive revitalization credits and includes the Glen Burnie Sustainable Community Overlay Area as shown on the map adopted by the County Council in Bill No. 64-20.
- (2) "Qualified improvements" means physical improvements that are made to a qualified property, including new construction, rehabilitation, redevelopment, or improvements made after demolition of pre-existing improvements; are constructed in accordance with a building permit issued by the County; and have a full cash value of at least \$100,000 in the year the improvements are substantially completed, as reflected in the records of the State Department of Assessments and Taxation.
- (3) "Qualified property" means a property located totally or partially within a commercial revitalization area, but the term does not include:
 - (i) property that is used primarily for a public utility company; or
 - (ii) property located in a tax increment development district other than property located in the Odenton Town Center Development District; or
 - (iii) property that qualifies for the real property tax credit for enterprise zones under the Tax-Property Article, § 9-103, of the State Code.
- (4) "Revitalization credit" means the tax attributable to the incremental increase in the real property tax assessment of property that is solely the result of the completion of qualified improvements.

(b) **Eligibility.** A qualified property is eligible to receive a revitalization credit each year for a period of five years against the taxpayer's real property tax if:

- (1) the revitalization credit is not combined with other tax credits, payments in lieu of taxes, allowances, or payment alternatives that may be applicable to the qualified improvements;
- (2) the value of the qualified improvements to which the revitalization credit applies does not exceed the full cash value of the improvements, as determined in the year in which they are substantially completed;
- (3) the calculation of the revitalization credit does not exceed the property tax increase attributable to the increase in the assessment of the real property over the assessment before the real property is rehabilitated;
- (4) the Office of Planning and Zoning certifies that the property is a qualified property and located within a commercial revitalization area; and
- (5) the taxpayer applies for the credit within 120 days after the issuance of the notice of assessment by the State Department of Assessments and Taxation.

(c) **Extended eligibility.** A qualified property that meets the requirements of subsection (b) is eligible to receive a revitalization credit each year against the taxpayer's real property tax for an additional five years if the project is funded by at least \$10,000,000 of private funds.

(d) **Effective date.** The revitalization credit shall be effective for the taxable year following the issuance of the notice of assessment by the State Department of Assessments and Taxation for the qualified improvements.

(e) **Form of application.** An application for a revitalization credit shall be made to the Controller on a form provided by the Controller; demonstrate that the qualified improvements meet 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 credit.

- (f) **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.
- (g) **Applicability.** Any subdivision or development on a property that was a qualified property on or before May 25, 2017 shall be subject to the law related to the tax credit as it existed before May 25, 2017 if, on or before May 25, 2017, a final plan or site development plan application has been filed with the Office of Planning and Zoning.

(1985 Code, Art. 6, § 1-111) (Bill No. 97-01; Bill No. 23-04; Bill No. 48-10; Bill No. 46-12; Bill No. 95-12; Bill No. 75-14; Bill No. 10-17; Bill No. 17-20; Bill No. 64-20)

Editor's note – The provisions of this section are in effect for 20 years from April 21, 2002, after which time the section is repealed and of no further force and effect other than for applications submitted prior to the date of repeal. (The commercial revitalization district program established by Bill No. 97-01 was originally set to expire after five years on April 21, 2007. Bill No. 94-06 extended the termination of the program to April 20, 2012; Bill No. 4-12 extended it to April 20, 2017; Bill No. 6-17 extended it to April 20, 2022; and Bill No. 117-21 extended it to 30 years.)