



(410) 222-1748
Hearing Speech Impaired 711

**CONSERVATION LAND
PROPERTY TAX CREDIT
APPLICATION**

To be completed by applicant(s)

Please type or print using ink only

IMPORTANT! A perpetual conservation easement must be placed on property not owned by a land trust prior to filing for this property tax credit. This application is to be completed by first-time applicants for the Conservation Land Property Tax Credit.

A separate application must be completed for each property tax account number.

This application must be received on or before June 1, 2024 to be considered for the taxable year beginning July 1, 2024 and ending June 30, 2025. Please read County Code § 4-2-308, 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.

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: _____

Tax Map, Block, and Parcel Number: _____

Current Primary Use of the Property (Select Only One):

- Residential
- Agricultural
- Vacant/Unimproved
- Other (Please Specify): _____

Describe the current improvement(s) on the property. Include all structures, such as homes, garages, sheds, and barns:

I/we received consideration for the perpetual conservation easement: Yes No

If yes to the preceding question, what was the amount of the consideration provided for the perpetual conservation easement: _____

I/we have included a professional appraisal of the property for which consideration was received in exchange for the perpetual conservation easement: Yes No

I/we have included Part B of this application, which was completed by the Land Trust: Yes No

I/we, the applicant(s), hereby certify that I/we have read the attached § 4-2-308, that I/we am/are entitled to the tax credit for the property described above. I/we understand that this is a tax credit from the Anne Arundel County real property taxes levied on conservation land and that this tax credit applies for a period of five taxable years beginning in the year in which the application is approved. I/we understand that if consideration was received for the easement, the tax credit will be in a percentage equal to the percentage of the donation (to be determined based on the appraised value of the land and the amount of the donation).

I/we understand that the property described above must meet the definition of "conservation land" and must be subject to a perpetual conservation easement. I/we understand that if the perpetual conservation easement is terminated, or if the property no longer meets the definition of "conservation land", or if the land trust sells the real property to a person other than a governmental agency, then the property owner shall be liable for:

- (1) All property taxes that the property owner would have been liable for if the property tax credit had not been granted; and
- (2) Interest and penalties on the property taxes computed as provided in § 4-1-103 of the Anne Arundel County Code.

I/we understand that this application must be filed on or before June 1 immediately before the taxable year for which the credit is sought. I/we further understand that if the application is filed after June 1, the application shall be treated as an application for a tax credit for the next succeeding taxable year.

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. I/we give Anne Arundel County Government permission to take whatever action is necessary to verify this documentation.

Applicant: _____
Signature Date

Applicant: _____
Signature Date

Please submit this application and all supporting documentation to **taxcredits@aacounty.org**, or by mail to:
Anne Arundel County
Office of Finance, Attn: Tax Credits
44 Calvert Street, Room 110
Annapolis, MD 21401

For questions call:
(410) 222-1748
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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.

Part B – To be completed by the Land Trust

Name of the Land Trust: _____

Is the property referenced in the application subject to a perpetual conservation easement that was donated to the land trust on or after July 1st, 1991? Yes No

If yes, I have attached a copy of the recorded easement: Yes No

If no to the first question, was the above referenced property acquired by the land trust on or after July 1st, 1991, owned in fee by the land trust, and subject to a letter of intent, an agreement, or an option agreement for the resale of the property to a governmental agency? Yes No

If yes to the previous question, I have attached a copy of the recorded deed and/or any other applicable document(s): Yes No

Is the land trust a qualified conservation organization under § 3-2A-01 of the Natural Resources Article of the Annotated Code of Maryland? Yes No

I have attached IRS verification of qualification and a copy of the cooperative agreement: Yes No

What will be the use of the conservation property (Check all that apply):

- Assist in the preservation of a natural area
- Environmental education of the public
- Generally to promote conservation
- Maintenance of a natural area for public use
- Sanctuary for wildlife

I do solemnly declare of affirm under penalty of perjury that the contents of Part B of this application for a conservation land property tax credit are true and correct to the best of my knowledge, information, and belief.

Land Trust Representative: _____
Signature

Date

Printed Name

Title

§ 4-2-308. Conservation land.

- (a) **Definitions.** In this section, the following words have the meanings indicated.
- (1) "Conservation land" means real property that is:
 - (i) subject to a perpetual conservation easement donated to a land trust on or after July 1, 1991; or
 - (ii) acquired by a land trust on or after July 1, 1991; owned in fee by that land trust; and subject to a letter of intent, agreement, or option agreement for the resale of the property to a government agency.
 - (2) "Land trust" means a qualified conservation organization as defined in the Natural Resources Article, § 3-2A-01, of the State Code.
- (b) **Creation.** There is a tax credit from County real property taxes levied on conservation land that is used to assist in the preservation of a natural area, for the environmental education of the public, generally to promote conservation, or for the maintenance of a natural area for public use or a sanctuary for wildlife.
- (c) **Time for filing application.** An application for the tax credit created by this section shall be filed on or before June 1 immediately before the first taxable year for which the tax credit is sought. An application for continuation of the tax credit shall be filed on or before June 1 immediately before the taxable year for which continuation of the tax credit is sought. If the application is filed after June 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 or for continuation of the tax credit shall be submitted to the Controller on forms that the Office of Finance requires; be accompanied by proof that the property meets the definition of "conservation land" and other requirements set forth in this section; 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 for by the Tax-Property Article, § 1-201, of the State Code.
- (e) **Review by Planning and Zoning.** The Office of Planning and Zoning shall review each initial application for a tax credit and certify that the property qualifies for the credit. The Office of Planning and Zoning may review any application for continuation of the tax credit to verify that the property qualifies for a continuation of the tax credit.
- (f) **Calculation.** The tax credit shall be calculated and credited based on the total taxable assessment on conservation land, not including improvements.
- (g) **Duration and termination.** The tax credit shall be granted for a period of five taxable years after an application for the tax credit or for continuation of the tax credit is approved, so long as the property meets the definition of "conservation land" and meets the other requirements of this section. If the perpetual conservation easement on the real property is terminated, the property no longer meets the definition of "conservation land", or if the land trust sells the real property to a person other than a government agency, the property owner shall be liable for all property taxes that the property owner should 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 as provided under § 4-1-103.

(1985 Code, Art. 6, § 1-104.3) (Bill No. 52-94; Bill No. 17-00; Bill No. 20-00; Bill No. 66-03; Bill No. 23-04; Bill No. 48-10; Bill No. 22-16; Bill No. 69-16; Bill No. 17-20)