

PROPERTY TAX CREDITS

(Notification required by Annotated Code of Maryland - Tax Property 9-301(d))

CB-93-1989 Private Landing Strip (Airport tax abatement) - Must be certified by Maryland State Aviation Administration. Landing strip must be: (1) located on privately owned land; (2) used by the public; (3) licensed under Title V of the Transportation Article of the Annotated Code of Maryland; and (4) identified in the Maryland Aviation System Plan as essential to the State's air transportation system. Application and proof of eligibility must be filed with the Director of Finance, no later than October 1 of the tax year exemption is sought.

CB-42-2000 Boys and Girls Club - Real property owned by a Boys and Girls Club chartered by the Prince George's County Boys and Girls Club, Incorporated. Annual application and proof of claim must be filed with the Director of Finance on or before October 1 of the tax year exemption is sought.

CB-101-1998 Conservation Land - Must be used (1) to assist in the preservation of a natural area; (2) for the environmental education of the public; (3) promote conservation; or (4) maintain a natural area for public use or a sanctuary for wildlife. Annual application and proof of claim must be filed with the Office of Law on or before October 1 of the tax year exemption is sought.

CB-121-1982 Tobacco Barn Credit - Pursuant to the authority of Article 81, Section 12F-10, Annotated Code of Maryland, there is a tax credit of the County real property tax imposed on any real property improvement used solely as a tobacco barn, provided all the requirements of this section are met. The Director of Finance provides the applications. The application shall be made each year before April 1 after the date of finality; shall be made under oath; shall contain a legal description of the real property upon which the tobacco barn is located; and shall contain such information as will enable the Director of Finance to determine whether the applicant can qualify for the tax credit.

CB-124-1994 Free State Riding Club, Inc. - Annual application and proof of claim must be filed with the Director of Finance, on or before October 1 of the tax year exemption is sought.

CB-144-1981 Improvements to Historic Resources A credit towards expenses incurred for the restoration and preservation of any structure having historic, architectural, or cultural value, classified as a Historic Site of Historic District on the Adopted and Approved Historic Sites and Districts Plan of Prince George's County, MD, or has been designated on such plan as a historic resource which the Historic Preservation Commission has recommended to be classified as a Historic Site or Historic District. Tax credit shall be allowed for the tax year immediately following the year in which the restoration or preservation work or new construction, or any portion thereof, is completed. A claim may be granted if filed within five years of the completion, and in the event taxes were paid for the period of the credit, a refund would be issued. Any unused portion of a credit granted may be carried over to subsequent years within the same five-year period. Applications and receipts shall be made to the Historic Preservation Commission.

CB-7-2001 Lake Arbor Foundation, Inc. - Annual application and proof of claim must be filed with the Director of Finance, on or before October 1 of the tax year exemption is sought.

CB-2-1996 Leased Property - Municipal Corporations - Real property that is leased, occupied, and used by a municipal corporation and meets each of the following conditions: (1) the portion of the property upon which the tax credit is based is leased, occupied, and used exclusively by the municipal corporation; (2) the credit does not apply when the municipal corporation subleases the property, uses the property for any profit-making purpose, or no longer occupies the property; (3) the municipal corporation is contractually liable to the owner for property taxes; and (4) the owner of the property eligible for a tax credit pursuant to this Section is contractually obligated to reduce, by the amount of the tax credit, the amount of taxes for which the municipal corporation is otherwise contractually liable. Application shall be submitted to the Supervisor of Assessments and Taxation in Prince George's County, no later than April 1 prior to the tax year for which the credit is being requested, and shall be signed under oath by both the owner of the real property and the municipal corporation which is or will become the lessee. A copy of the executed lease between the property owner and the lessee shall be submitted with the application. Upon termination of the lease or the cessation of possession by the tenant, the owner shall notify the Supervisor of Assessments and Taxation within thirty (30) days of such event.

CB-37-1993; Revised CB24-1994 Religious Organizations Leased Property - Tax credit against the property tax imposed on real property for that portion of the property that is leased, occupied, and used by a religious group or organization and which meets each of the following conditions: (1) the religious group or organization would qualify for a property tax exemption under Section 7-204 of the Tax-Property Article; (2) the religious group or organization shall have a verifiable tax-exempt, nonprofit status from the United States Internal Revenue Service; (3) the portion of the property upon which the tax credit is based is used exclusively for: (A) public religious worship; (B) educational purposes; or (C) office space necessary to support or maintain public religious worship or educational purposes; (4) the property upon which the tax credit is based is not leased, occupied, or used for the purpose of making a profit; (5) the religious group or organization is contractually liable to the owner for property taxes; (6) the owner of the property eligible for a credit pursuant to this Section is contractually obligated to reduce, by the amount of the tax credit, the amount of taxes for which the religious group or organization is otherwise contractually liable; (7) the property is located in a commercial zone. Application for the tax credit shall be submitted to the Supervisor of Assessments and Taxation in Prince George's County, no later than September 1 of the tax year for which the credit is being requested, and shall be signed under oath by both the owner of the real property and the religious group or organization which is or will become the lessee. A copy of the executed lease between the property owner and the lessee shall be submitted with the application. Upon termination of the lease or the cessation of possession by the tenant, the owner shall notify the Supervisor of Assessments and Taxation within thirty (30) days of such event.

CB-63-2003 Surviving Spouse of a Fallen Law Enforcement/Rescue Worker - Annual application and initial proof of claim must be filed with the Director of Finance by April 1 prior to the tax year for which the credit is being requested. The fallen officer must have owned the dwelling at the time of his/her death and the surviving spouse must currently occupy the dwelling.

CB-69-1992 Landfill Credit - All improved residential property, purchased prior to June 30, 1987, by the person requesting the credit, or purchased prior to the initial date that a new or expanded sanitary landfill is included within the County's Ten Year Solid Waste Plan, provided that the improved residential property is: (1) located within one-half mile of the boundary of the area permitted by the State for the landfilling of solid waste; and (2) abutting White House Road between Maryland Route 202 and Ritchie-Marlboro Road, Brown Road between Ritchie-Marlboro Road and Brown Station Road, Brown Station Road between White House Road and Old Marlboro Pike, or Ritchie-Marlboro Road between Interstate 95 and Brown Road. The partial property tax credit shall be granted for the full fiscal year following any portion of the immediately preceding fiscal year in which landfilling operations commence or continue pursuant to a State refuse disposal permit. The credit shall be in an amount equal to the average cost of refuse collection for the eligible property. Application and proof of eligibility for exemption shall be filed with the Director of Finance on forms approved by the Director of Finance no later than October 1 of the tax year for which exemption is sought.

CB-38-1993; Revised CB-43-2005 Redevelopment and Revitalization - Upon the recommendation of the County Executive, or on its own initiative, the County Council may establish, by ordinance, one or more Revitalization Tax Credit Districts. In establishing a revitalization tax credit district consideration shall be given to factors related to community redevelopment and business revitalization, such as, but not limited to: median household

income, the residential density of the area, land use in the area, economic factors, and unemployment rates. All property located within a Revitalization Tax Credit District shall be eligible for the tax credit as set forth in Section 10-235.02 & .03 of the Prince George's County Code. The tax credit on eligible County real property taxes based upon the value of the following eligible improvements requiring a County building permit: (1) the construction, reconstruction, or extension of non-residential structures; (2) the reconstruction or extension of existing residential structures; (3) the construction or reconstruction of new single-family residential structures that are built on lots on which a residential structure has been razed or demolished within the prior five (5) years, or on vacant lots between adjacent lots with single-family residential structures; and (4) new construction in developments of less than ten (10) one-family dwellings, as set forth in the plan of subdivision. Eligible improvements may be limited in the ordinance establishing each district. Application shall be made under oath on an application provided by the Director of Finance, and filed with the Director of Finance no later than October 1 of the tax year the property becomes eligible. The application shall provide a legal description of the property, proof of a properly issued use and occupancy permit applicable to the eligible improvements, and such other information or documentation as the Director may require to determine whether the applicant can qualify for the tax credit.

Annotated Code of Maryland - Tax Property - Section 9-103 Enterprise Zones - (State program) Real property that is: (1) not used for residential purposes; (2) used in a trade or business by a business entity that meets the requirements of Article 83A, 5-404 of the Code; and (3) located in an enterprise zone that is designated under Article 83A, 5-402 of the Code or personal property on real property that is located in a focus area as defined in Article 83A, 5-401 of the Code. When an enterprise zone is designated by the Secretary of the Department of Business and Economic Development, the appropriate governing body shall certify to the Department of Assessments and Taxation: (1) the real properties in the enterprise zone that are qualified properties for each taxable year for which the property tax credit under this section is to be granted; and (2) the date that the real properties became qualified properties.

CB-79-1998; Revised CB-79-2004 High Technology Facilities - Manufacturing, fabrication, assembling, and research and development facilities real property tax credit. In accordance with the provisions of Section 9-205 of the Tax-Property Article of the Annotated Code of Maryland, there is a tax credit against the property tax imposed on real property that is used as the premises of manufacturing, fabricating, or assembling facilities that locate or expand in the County and meet the qualifications herein. As used in this Section, "high technology" is defined, as a business included in the 33 U.S. Standard Industrial Classification codes defined at 3 and 4-digit levels of detail. These classifications result in six technology industry clusters, which are: Biotechnology and Biomedical, Information Technology and Services, High Tech Machinery and Instruments, Defense and Aerospace Energy and Chemicals, and High Technology Research. To qualify for a real property tax credit under this Section, a business entity must: (1) be primarily involved in high technology manufacturing, fabrication, assembling, or research and development, as determined by the County Executive applying the criteria set forth in the regulations; (2) construct, expand, or cause to be constructed or expanded, a building(s) within the County, to include at least 5,000 square feet of gross floor area (as defined in Subtitle 27 of this Code) to be occupied by said business entity; (3) invest at least \$500,000 in the construction or expansion of said building(s); and (4) create at least ten (10) new permanent full-time positions for said business entity, to be located within said building(s). Neither the relocation of an existing position from any other location within the County to the new or expanded building(s), nor the reclassification of a pre-existing position shall constitute new positions for the purposes of this Section. The Economic Development Corporation will market the program, and may supply businesses and property owners with an application form approved by the Director of Finance, assist individuals in completing applications, and provide information to applicants and the Director of Finance regarding the County real property tax credit. A business entity interested in receiving the County real property tax credit shall provide a written description of the company's business to the Director of Finance and Economic Development Corporation. The Business entity or building owner shall complete an application and include the following information as attachments: (1) a legal description of the property; (2) a written description of the nature of the business activity; (3) floor plans and written documentation demonstrating the construction or expansion of the gross floor area to be occupied by said business entity in accordance with Section 10-235.05(b) of the County Code; (4) written documentation of the minimum investment as set forth in Section 10-235.05(b) of the County Code for said construction or expansion; (5) a copy of a properly issued, valid Use and Occupancy permit; and (6) any other such information as the Director of Finance may require to determine whether the applicant may qualify for the County real property tax credit.

General Resolution No. 1 - 1966 Scenic Easement - A special tax provision to encourage and make possible for landowners to voluntarily grant perpetual scenic easements to carry out a program to encourage and assist the preservation of open space through the use of scenic easements. Scenic Easement shall, for the purpose of these Regulations, be defined to mean a recorded easement creating or imposing an incorporeal right upon a corporeal right wherein a servitude is placed upon land in private or public ownership and which establishes perpetual control in the grantee to maintain scenic views, open spaces, green areas, animal refuges or natural habitat of flora and fauna. Such easement shall be created by conveyance and acceptance thereof, under lawful authority in the grantee, to the United States of America, the State of Maryland, Prince George's County, the Maryland-National Park and Planning Commission, or any agency or instrumentality of the aforesaid governmental units established by law; and shall not include any 'green space' or 'common land' or 'open area' required to sustain a use in any zoning category wherein density of occupation is controlled pursuant to an establishment of land use permitting other than single family residential occupancy. The owner of real property subject to a tax credit under this Subdivision or his duly authorized agent shall on or before sixty (60) days prior to the annual date of finality or semiannual date of finality, whichever may be applicable, file with the Council a claim for such tax credit in such form as may be required by the Council. The claim shall be accompanied by a duly authenticated copy of the scenic easement instrument showing its place of record and a certificate of title from a member of the bar of the Court of Appeals of the State showing the effect of such easement upon the land described therein which shall not be preceded by any prior interest to secure a debt or otherwise which would affect the priority of such easement and also a survey, made by a land surveyor or professional engineer registered under the laws of the State, showing the land described in such instrument, the location of the improvements thereon, the area of land subject to the servitude and a site location sketch showing its relation to the geographical features which relate to its scenic and open space value.

CB-64-2001 Crescent Cities Charities, Inc. - Annual application and proof of claim must be filed with the Director of Finance, on or before October 1 of the tax year exemption is sought.

CB-86-2006 Nonprofit Swim Clubs - Annual application and proof of nonprofit status must be filed with the Director of Finance, on or before April 1 prior to the tax year which credit is being requested.

Contact the Office of Finance, Treasury Division, 301-952-4765 for further information.
PGC Treas Form #006 Revised 11/2006