

**Sec. 20.127. Amateur sport athletic fields.**

- (a) Subject to the requirements of this section, there is a tax credit against the property tax imposed on real property in Howard County for an athletic field.
- (b) In accordance with § 9-235 of the Tax-Property Article of the Annotated Code of Maryland, the owner of real property may receive a property tax credit equal to 100% of the county property tax imposed on the real property if:
  - (1) The property is used as an athletic field exclusively for amateur sports; and
  - (2) The owner is a nonprofit organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.
- (c) The tax credit authorized by this section continues as long as the owner and property remain qualified under subsection (b) of this section.
- (d) To receive the credit, a property owner shall submit an annual application to the department of finance:
  - (1) On the form that the department of finance requires;
  - (2) That demonstrates that the owner is entitled to the credit; and
  - (3) On or before April 1 prior to the taxable year for which the credit is sought.

(C.B. 59, 2005)



HOWARD COUNTY, MARYLAND  
DIRECTOR OF FINANCE  
GEORGE HOWARD BUILDING  
ELLCOTT 3430 COURT HOUSE DRIVE  
CITY, MD 21043

**APPLICATION FOR PROPERTY TAX CREDIT  
AMATEUR SPORT ATHLETIC FIELDS**

HOWARD COUNTY CODE SECTION 20.127

In accordance with the provisions of § 9-235 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit against the general county tax for a property that is used exclusively for the purpose of amateur sports; and the owner is a nonprofit organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

The application shall be filed annually and received not later than April 1 prior to the taxable year for which the credit is sought. All taxes are due and payable when issued. The credit may not exceed the amount of County Property Tax.

Date of Application \_\_\_\_\_ Tax Year/Period \_\_\_\_\_

Property Account Number \_\_\_\_\_

Property Description \_\_\_\_\_

Owner's Name \_\_\_\_\_

Mailing Address \_\_\_\_\_  
\_\_\_\_\_

Is the property used exclusively for the purpose of amateur sports?  Yes  No

If no, please explain \_\_\_\_\_

Is the Property Owner a nonprofit organization that is exempt from taxation under §501(c)(3) of the Internal Revenue Code?  Yes  No

If yes, please provide a copy of the Internal Revenue Service acknowledgement showing the owner is a 501(c)(3) nonprofit organization.

\_\_\_\_\_  
Signature of Owner

THIS APPLICATION IS AVAILABLE alternative FORMATS –to request a different format please call 410-313-4076.

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(Do Not Write Below This Line)  
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Assessment \_\_\_\_\_ County Tax \_\_\_\_\_

Amount of Credit \_\_\_\_\_

Approved: \_\_\_\_\_

Disapproved: \_\_\_\_\_

Reason: \_\_\_\_\_