

**Sec. 20.124. Therapeutic riding facility property tax credit.**

- (a) In accordance with the Tax-Property Article § 9-315(A)(4) of the Annotated Code of Maryland, the owner of the real property that is used as a therapeutic riding facility may receive a property tax credit equal to 100% of the county real property tax imposed, provided that the owner:
  - (1) is a nonprofit organization that is exempt from taxation under § 501(C)(3) of the Internal Revenue Code;
  - (2) furnishes services to disabled individuals; and
  - (3) has at least 85% of its clients who are disabled individuals.
- (b) The tax credit granted under this section continues as long as the property continues to be used as a therapeutic riding facility and the owner meets the requirements of subsection (a) of this section.
- (c) The department of finance shall develop an application form and establish procedures to administer the credit established by this section.
- (d) In order to receive a credit, a property owner shall:
  - (1) submit an application to the department of finance on or before April 1 prior to the taxable year for which the credit is requested; and
  - (2) provide any information required to demonstrate that the owner is entitled to the credit.
- (e) If the owner meets the criteria for the credit, the department of finance shall grant the credit in accordance with this section.

(C.B. 55, 1999; C.B. 15, 2002, § 1)

**Editor's note:** Pursuant to § 2 of C.B. 15, 2002, § 20.124(a) "shall be construed to apply to all tax years beginning after June 30, 2002".



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

**APPLICATION FOR PROPERTY TAX CREDIT  
THERAPEUTIC RIDING FACILITY**

HOWARD COUNTY CODE SECTION 20.124

In accordance with the Tax-Property Article, §9-315(A)(4) of the Annotated code of Maryland and Section 20.124 of the Howard County Code, the owner of real property that is used as a therapeutic riding facility may receive a property tax credit equal to 100% of the County property tax imposed, provided that the owner: (1) is a nonprofit organization that is exempt from taxation under §501(C)(3) of the Internal Revenue Code; (2) furnishes services to disabled individuals; and (3) has at least 85% of its clients who are disabled individuals.

Application shall be filed on or before April 1 prior to the taxable year for which the credit is requested and any information required to demonstrate that the owner is entitled to the credit must be submitted with the application.

In order to process your application, please complete the following information:

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

Parcel Number: \_\_\_\_\_

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

Corporate Owner's Name: \_\_\_\_\_

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

- Required attachments:
1. Copy of the acknowledgement from the Internal Revenue Service that The owner is a 501(C)(3) nonprofit organization.
  2. A list of clients of which at least 85% are disabled.

\_\_\_\_\_  
Organization

By: \_\_\_\_\_

\_\_\_\_\_  
Witness Signature

Title: \_\_\_\_\_

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

DO NOT WRITE BELOW THIS LINE

Land Assessment \_\_\_\_\_ County Tax \_\_\_\_\_

Approved \_\_\_\_\_ Disapproved \_\_\_\_\_ Amount of Credit \_\_\_\_\_

Reason \_\_\_\_\_