



Howard County Government Department of Finance
 3430 Court House Drive, Ellicott City, MD 21043
 410-313-4076 | TDD 410-313-2323 | taxcredit@howardcountymd.gov
 Business hours: Monday to Friday 8:00 a.m. to 5:00 p.m.

Commercial Property – 2026 Tax Credit Application

Before completing this form, review the “Eligibility Summary” section.

Section 1: Property & Owner Information

Owner/Applicant’s Name: _____
 Property Address: _____
 Mailing Address: _____
 Property Account #: _____
 Email: _____
 Phone: _____
 Property Description: _____

Section 2: Credit Type Selection

Check the box next to the credit you are applying for:

| <u>Environment-based credits</u> | <u>Nonprofit-based credits</u> | <u>Improvement-based credits</u> |
|---|--|--|
| <input type="checkbox"/> High Performance | <input type="checkbox"/> Community Association | <input type="checkbox"/> Brownfields |
| <input type="checkbox"/> Conservation Land | <input type="checkbox"/> Religious Groups | <input type="checkbox"/> Day Care Provider |
| <input type="checkbox"/> Sprinklers in Historic Buildings | <input type="checkbox"/> Amateur Sport Fields | |
| | <input type="checkbox"/> Therapeutic Riding | |

Section 3: Eligibility Confirmation

I confirm that I have reviewed the Eligibility Summary, verify that I meet the requirements, and have provided sufficient documentation to support my claim of eligibility.

Section 4: Certification & Signature

I hereby certify under the penalties of perjury, the contents of the Application are true to the best of the knowledge, information, and belief of the individual signing on behalf of the company, organization, or community association. I understand that misinformation or omission of essential information is a basis for disapproval of my application and that Howard County Government’s Department of Finance may request additional information to verify my statement.

Signature of Applicant _____ Date of Application _____

What Comes Next?

The Department of Finance will review your application for completeness, accuracy, and eligibility. If additional documents are needed or your application is not eligible, you will be notified. If your application is approved, the tax credit will be applied to your tax bill for the tax year provided on this application. Do not expect the credit to appear on your bill by July 1st. Applicants should pay their property tax bill as received and if applicable the Department of Finance will issue a refund by check.

Eligibility Summary

This section outlines the requirements for each commercial tax credit. Please include copies of all required documents as well as any lists (e.g., client lists, eligible costs) or statements (e.g., use for public good, amateur sports usage, leased space usage) needed to prove eligibility. Omission of required and supporting documents may delay application processing.

Acceptable Proof of Nonprofit or Religious Status:

- A copy of the Internal Revenue Service acknowledgement with the property owner's and organization's names.

Acceptable High-Performance Certifications:

- LEED Core & Shell Version 2.0 (Silver, Gold, Platinum)
- LEED New Construction Version 2.2 (Silver, Gold, Platinum)
- LEED Existing Building Version 2.0 (Silver, Gold, Platinum)
- ICC 700 Level (Emerald, Gold or Silver)
- Green Neighborhood Equivalent (136-251)

Amateur Sport Athletic Fields Tax Credit (Sec. 20.127):

Eligibility Summary:

- The property must be used exclusively for the purpose of amateur sports.
- The owner of the property must be a nonprofit organization exempt from taxation under §501(c)(3) of the Internal Revenue Code.
- Application deadline: **April 1, 2026**.
- This credit does **NOT** renew automatically.

Brownfields Enterprise Zone Tax Credit (Sec. 20.117):

Eligibility Summary:

- The property must be part of a voluntary cleanup program or corrective action plan with the Maryland Department of the Environment.

- The application must include a copy of the Notice of Revaluation from the Maryland Department of Assessments and Taxation (SDAT) and any other documentation issued by the State demonstrating that the property is eligible.
- The application must include the date of issuance for the Notice of Revaluation.
- Application deadline: **April 1, 2026.**

Community Association Tax Credit (Sec. 20.121):

Eligibility Summary:

- The applicant must be a nonprofit community association or corporation organized or operated for the promotion of the common good and social welfare of any group of persons residing in Howard County.
- The property must be owned by the community association and used for community, civic, educational, library, or park purposes.
 - This does not include swimming pools, tennis courts, or similar recreational facilities.
- The owner cannot charge fees in excess of an amount sufficient to cover construction or maintenance of such property.
- Application deadline: **October 1, 2026.**
- Annual report submitted to the Director of Finance is required.

Conservation Lands Tax Credit (Sec. 20.128):

Eligibility Summary:

- The property must be conservation land as defined by Section 9-220 of the Tax-Property Article of the Annotated Code of Maryland **OR** the property owner is a Land Trust that is certified by the Maryland Environmental Trust.
- The property is used to assist in the preservation of a natural area, for the environmental education of the public, generally to promote conservation, for the maintenance of a natural area for public use, or a sanctuary for wildlife, or to conserve agricultural land and to promote continued agricultural use of the land.
- The property must be in good standing and have a cooperative agreement in effect.
- Application deadline: **April 1, 2026.**

Day Care Tax Credit (Sec. 20.115):

Eligibility Summary:

- The day care provider must furnish proof that they are licensed, registered or accredited under the laws of the State or County.
- The day care provider must attest that they accept children and/or adults regardless of race, color, creed, sex, or national origin.

- The improvements on the property must be used exclusively for the purpose of providing family or group adult day care services or child day care services.
- Application deadline: the application is made **within 30 days** of the issuance of the tax bill reflecting the improvement.

Subsequent Applications:

- Application deadline: **September 30, annually.**

High-Performance Building Tax Credit (Sec. 20.129B):

Eligibility Summary:

- The property must have obtained a building permit from the County's Department of Inspections, Licenses, and Permits.
- The application must include a copy of the LEED certificate, or comparable rating system certificate, with a Silver, Gold, or Platinum rating.
- A property may **not** receive a Green Building tax credit in the same tax year.
- Application deadline: **April 1, 2026.**

Sprinkler Systems in a Historic Building (Sec. 20.118):

Eligibility Summary:

- The property must be listed on or eligible for inclusion on the Howard County Historic Sites Survey or a commercial building located in a Howard County historic district.
- An automatic fire sprinkler system must be installed with a property improvement.
- The Fire Protection Permit # and completion date must be included with the application.
- Eligible costs include all direct materials and labor costs for the installation of the automatic fire sprinkler system, including the connection to the public water main. Eligible costs do **not** include materials and labor related to demolition or patch work in the building needed for or because of a system installation. Certification of installation costs must be provided by the Howard County Department of Inspections, Licenses and Permits (DILP).
- The application must include a copy of the final inspection report and documentation of the costs incurred in the installation.
- Application deadline: **April 1, 2026.**

Property Leased, Occupied, or Used by Religious Groups (Sec. 20.116):

Eligibility Summary:

- The tax credit applies only to the portion of the property that is leased, occupied, or used by a religious group or organization that qualifies for a property tax exception

under Section 7-204 of the Tax-Property Article of the Annotated Code of Maryland and certified by the State Department of Assessments and Taxation (SDAT).

- The space must be used exclusively for public religious worship, educational purposes, or office space necessary to support or maintain public religious or education purposes where the religious group is contractually liable for the taxes on the leased space.
- A copy of the lease must be provided with the initial application.
- If the leased space is in more than one building, please include the amount of the square footage for each building and the amount leased in each building.
- Application deadline: **April 1, 2026.**

Therapeutic Riding Tax Credit (Sec. 20.124):

Eligibility Summary:

- The owner of the property must be a nonprofit organization exempt from taxation under §501(c)(3) of the Internal Revenue Code.
- At least 85 percent of clients are disabled individuals.
- Application deadline: **April 1, 2026.**

AI Disclosure: This content was drafted with the assistance of an artificial intelligence tool, ChatGPT. The content has been reviewed and verified to be complete and accurate and represents the objectives and intentions of the Howard County Government's Department of Finance.