In accordance with the provisions of Section 20-121 of the Howard County Code and §9-315 (a) of the Tax Property Article of the Annotated Code of Maryland, there is a tax credit granted against the Howard County tax for the real and personal property owned by a community association which meets certain criteria.

- A community association means any non-profit 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.
- Property must be owned by the Community Association and used for community, civic, educational, library or park purposes.
- It does not include a swimming pool, tennis court, or similar recreational facility.
- Community may charge a fee for use of each property, but such fee may not exceed any amount sufficient to pay for the cost of construction and maintenance of such property.

Howard County reserves the right to require additional documentation if necessary to show eligibility for the credit.

All applications should be mailed by October 1 to:
Department of Finance
Property Tax Accounting
P.O. Box 3370
Ellicott City, MD 21043

Date of Application

Name of Community Association

Address

City, State & Zip Phone

Email

Type of Credit  Personal Property Tax Account ID

Type of Credit  Real Property Tax Account ID

Physical Location of the Property
1. Is the Community Association a non-profit organization? □ Yes □ No

2. Is the Community Association chartered in the State of Maryland? □ Yes □ No

3. Property is used for (check all that apply):
   □ Community Purpose □ Civic □ Educational □ Library
   □ Park □ Other (please explain) _________________________________

4. Are any fee charges in excess of an amount sufficient to cover construction or maintenance of such property? □ Yes □ No

5. Does the community operate a swimming pool, tennis court or other similar recreational facilities on the property described above? □ Yes □ No  If YES, please describe _________________________________

6. Please describe in detail how the Community Association operates for the common good and social welfare group of persons residing in Howard County:

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________

I hereby certify the information provided on this application, to the best of my knowledge and belief, is true, correct and complete. I further acknowledge I have all the legal power and authority to execute this application.

Signature of Authorized Representative ________________________________ Date ________________________________

Printed Name ________________________________

For all inquiries about the Community Association Credit Program contact:
Howard County Department of Finance, 3430 Court House Dr., Ellicott City, MD 21043
Ph (410) 313-4076, Fax (410) 313-4099
Email: taxcredit@howardcountymd.gov