

**TAX CREDIT FOR PROPERTY LEASED, OCCUPIED OR USED BY RELIGIOUS
GROUPS OR ORGANIZATIONS
Information Sheet**

HOWARD COUNTY CODE SECTION 20.116

In accordance with the provisions of Section 20-116 of the Howard County Code and §9-222 of the Tax- Property Article of the Annotated Code of Maryland, there is a tax credit granted for the portion of a property that is leased, occupied or used by a religious group or organization exclusively for public religious worship, educational purposes or office space necessary to support or maintain public religious purposes or educational purposes where the religious group or organization is contractually liable for the taxes on the leased space.

The lessor of the property is required to reduce the amount of taxes for which the religious group or organization must pay by the amount of the tax credit granted.

The application shall be filed no later than April 1 to be received in the following tax year.

- A copy of the lease must be included with the application for the first year in which the credit is sought.
- If the space that is leased is in more than one building on the property, please include the amount of the square footage for each building and the amount leased in each building.
- Email addresses in application are intended to be used only for notifications regarding tax credits.

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

All applications should be mailed to:

Department of Finance
Division of Property Tax Accounting
3430 Court House Drive
Ellicott City MD 21043

For any questions regarding this application, call 410-313-4076.

**APPLICATION FOR TAX CREDIT FOR PROPERTY LEASED, OCCUPIED OR USED BY
RELIGIOUS GROUPS OR ORGANIZATIONS**

Date of Application: _____ Property Account Number: _____

Full name of titled owner: _____

Complete Mailing Address: _____

Property Location: _____

Phone Number: _____ E-mail Address: _____

Religious Organization Leasing Space: _____

Email Address of Lessee: _____

Sq. Ft of Space in Building: _____ Amount of Space Leased: _____

Estimated Annual Rent: _____

Description and Use of Space: _____

HEREBY CERTIFY THAT THE INFORMATION PROVIDED IN THIS APPLICATION, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, CORRECT AND COMPLETE. I UNDERSTAND THAT MISINFORMATION OR REFUSAL TO DISCLOSE INFORMATION WHICH IS ESSENTIAL FOR A DETERMINATION OF ELIGIBILITY IS A BASIS FOR DISAPPROVAL OF MY APPLICATION. ALSO, I HEREBY AUTHORIZE THE HOWARD COUNTY DEPARTMENT OF FINANCE TO VERIFY/OBTAIN ANY INFORMATION AND DOCUMENTATION WHICH WILL ASSIST IN DETERMINING MY ELIGIBILITY FOR THIS CREDIT

Signature of Owner: _____ Date: _____

Printed Name: _____

Signature of Lessee: _____ Date: _____

Name of Organization: _____ Phone: _____

Address: _____

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

(Do Not Write Below This Line)

Application Received: _____ By: _____ NEW REAPPLICATION

Approved: _____ Disapproved: _____ Date: _____

Assessment: _____ SDAT Signature: _____