

STORMWATER MANAGEMENT TAX CREDIT

On January 7, 2008, the Anne Arundel County Council passed Bill 85-07, sponsored by Councilwoman Cathy Vitale. This legislation provides an opportunity for property owners to apply for a credit to their property taxes if they implement stormwater management techniques that reduce the overall runoff of stormwater on their property. This property tax credit is available to owners of residential or commercial properties in the County. The legislation as adopted provides for:

1. A property tax credit up to 10% of the cost of the material and installation of an approved stormwater management practice. The total amount of the credit is limited to \$10,000.00 extended over a five-year period.
2. The management practice is not to be used to meet any requirement for stormwater management by state or county law. If you are already required by law to do something, no credit is available.
3. The acceptable practices are approved by the County's Office of Planning and Zoning, such as:
 - The removal of 20% of the existing impervious surfaces on the property. These could be done through the use of rain gardens, green roofs, and permeable pavers.
 - The use of rain barrels.
 - Any pre-manufactured best management practice that the Maryland Department of the Environment has approved.

As new materials and technologies present themselves, the list of approved methodologies will be periodically revised.

HOW TO APPLY FOR THE TAX CREDIT

The process for applying for this tax credit is relatively simple. Send a letter of request along with a copy of the Property Tax Credit Application (obtainable through the Office of Finance) to the Planning and Zoning Officer, Anne Arundel County Office of Planning and Zoning, 2664 Riva Road, Annapolis, MD 21403. Include in the letter information related to the product, technique, or methodology being used to reduce the stormwater runoff. Include any drawings of the property as appropriate to explain the intended management practice. Also include contact information (phone numbers, e-mail address, etc.).

If the stormwater management practice is acceptable, the Office of Planning and Zoning will issue a letter granting approval. The property owner can then proceed to implement the approved management practice. If the management practice requires a permit (grading, building), the property owner will be notified to apply for the appropriate permits.

Within forty-five days after the practice is implemented, the property owner can make application for the tax credit by sending the original Property Tax Credit Application and required attachments to the Office of Finance, Attention: Tax Billing Manager, P.O. Box 427, Annapolis, Maryland 21404.



ANNE ARUNDEL COUNTY
STORMWATER MANAGEMENT AND EROSION CONTROL
PROPERTY TAX CREDIT APPLICATION

To be completed by applicant(s)

Please type or print using ink only

IMPORTANT! This application must be filed within 45 days after the completion of the Qualifiing Improvements and annually thereafter.

Date Application Filed: _____ Date of completion of improvement: _____

Name(s) of Property Owner: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone : Work () _____ - _____ Home () _____ - _____

E-Mail Address: _____

Property Tax Account Number: _____

Property Location _____

City _____ Zip Code _____

Cost of Improvements: \$ _____
(Attached copy of invoices and any relevant building permits)

Brief Description of Improvements: _____

I DECLARE UNDER PENALTY OF PERJURY AS STATED IN 1-201 OF THE TAX-PROPERTY ARTICLE OF THE STATE CODE THAT THE IMPROVEMENTS ARE IN WORKING CONDITION AND REGULARLY MAINTAINED. I ACKNOWLEDGE THAT FAILURE TO MAINTAIN SAID IMPROVEMENTS SHALL ENTITLE ANNE ARUNDEL COUNTY TO PURSUE A REFUND OF THE CREDIT PLUS A PENALTY EQUAL TO 200% OF THE CREDIT. I ALSO ACKNOWLEDGE THAT A CONDITION OF RECEIVING THE CREDIT SHALL BE THAT ANNE ARUNDEL COUNTY PERSONNEL MAY ENTER ONTO THE SITE OF THE IMPROVEMENTS FOR THE PURPOSE OF MAKING INSPECTIONS OF SAID IMPROVEMENTS.

Property Owner: _____ Date: _____

Property Owner: _____ Date: _____

ANNE ARUNDEL COUNTY
STORMWATER MANAGEMENT AND EROSION CONTROL
PROPERTY TAX CREDIT APPLICATION

To be completed by County Office of Planning and Zoning			
		Please Circle:	
Improvements made to a qualified property?		Yes	No
Improvements made/maintained to county standards and meet requirements of section?			
Year 1	(FY_____)	Yes	No
Year 2	(FY_____)	Yes	No
Year 3	(FY_____)	Yes	No
Year 4	(FY_____)	Yes	No
Year 5	(FY_____)	Yes	No
Improvements made pursuant to a requirement in any state or local law? (If yes, does not qualify for credit)			
Year 1	(FY_____)	Yes	No
Year 2	(FY_____)	Yes	No
Year 3	(FY_____)	Yes	No
Year 4	(FY_____)	Yes	No
Year 5	(FY_____)	Yes	No
Cost of Qualifying Improvements _____			
Departmental Official _____		Date: _____	

To be completed by Office of Finance			
1) Taxpayer is current on all taxes owed to the County.		Yes	No
2) Has Planning and Zoning properly completed their section?		Yes	No
3) Was application timely (within 45 days of improvement completion)?		Yes	No
4) Summary:			
Cost	\$		
Credit			
	Yr 1		
	Yr 2		
	Yr 3		
	Yr 4		
	Yr 5		
Approve Deny	Finance Official _____		Date: _____
Special Notes: _____			
		Please Circle:	
MUNIS UPDATED:	Tax	Billing	Note File

Send completed application to: Anne Arundel County, Office of Finance, Attention: Tax Billing Manager, PO Box 427, Annapolis, Maryland 21404.

County Executive John R. Leopold

Stormwater Management Tax Credit Frequently Asked Questions

<p>What is the purpose of the Bill?</p>	<p>The bill was enacted for the purpose of establishing a credit toward real property taxes for the implementation of stormwater management techniques; defining certain terms; providing for the duration of the tax credit; providing for a penalty; and generally relating to the stormwater management and erosion control property tax credit.</p>
<p>What is the Bill Number</p>	<p>85-07</p>
<p>What is the value of the credit?</p>	<p>The value of the credit is 10% of the cost materials and installation per year for five years. The maximum total amount is \$10,000.00 over the five years</p>
<p>How do I apply for the tax credit?</p>	<p>The process for applying for this tax credit is relatively simple.</p> <ul style="list-style-type: none"> • Within forty-five days after the practice is implemented, the property owner can make application for the tax credit by utilizing the following procedure: • Complete the Property Tax Credit Application (obtainable through the Office of Finance) and send with a letter of request to: <ul style="list-style-type: none"> o Anne Arundel County the Office of Finance, Tax Billing Manager, P.O. Box 427, Annapolis, Maryland 21404 • Include in the letter: <ul style="list-style-type: none"> o Information related to the product, technique, or methodology being used to reduce the stormwater runoff. o Any drawings of the property as appropriate to explain the intended management practice. o Documentation of the cost. o Evidence of the installation such as paid invoice, photograph of installed device, etc.
<p>What is a qualified improvement?</p>	<p>Physical improvements made to a residential or commercial property that have been approved by the Office of Planning and Zoning.</p>
<p>Is there a list of qualified improvements?</p>	<p>Yes. See attached list.</p>

Stormwater Management Tax Credit Frequently Asked Questions

<p>What are the limitations on the credit?</p>	<p>The credit may not be combined with other tax credits.</p> <p>The stormwater management that is proposed is not already required under any development process that applies to the site.</p> <p>The practice must be approved by the Office of Planning and Zoning. A list of acceptable practices is available.</p>
<p>Do I need a permit?</p>	<p>Some practices will need a permit. Generally if you are disturbing more than 5,000 square feet you may need a permit. If in doubt, please contact the Permit Application Center.</p>

County Executive John R. Leopold

Stormwater Management Tax Credit List of Qualified Devices

		<i>Need Soil boring?</i>	<i>Need design Professional?</i>	
Rain Barrel/ Cisterns	Rainwater harvesting devices that intercept and store rainwater for future use.	N	N	Provide copy of invoice and photo of installed device(s)
Rain Gardens	Shallow landscape feature that temporarily holds runoff for a short period of time.	N	N	Any soil type. Underdrains required for C and D Soils. Detailed plans required.
Removal of Impervious coverage	Minimum amount of removal is 20% of the total impervious area on the site.	N	N	Provide detailed plans that show existing and proposed impervious areas on site.
Swales (Dry and Wet)	Channels that provide conveyance, water quality treatment and flow attenuation of runoff.	N	N	Works best in A, B, or C soils. Wet swales may be used for D Soils. Detailed plans required.
Dry Well	An excavated pit filled with gravel or stone provides temporary storage of runoff from rooftops	Y	Y	A and B type soils required. Detailed plans required.
Landscape Infiltration	Utilizes on site vegetative planting areas to store and treat runoff.	Y	Y	Need A or B type soil. Small drainage area to each device. Details in MD SWM Manual. Detailed plans required.
Micro Bioretention Devices	Capture and treat runoff from small impervious surfaces by passing it through a filter bed mixture of sand, soil and organic matter.	Y	Y	Any soil type. C and D soils require underdrains. Detailed plans required.
Permeable Pavers	Porous surface course and uniformly graded stone or sand drainage systems. Stormwater drains through surface course and infiltrates into surrounding soils.	Y	Y	Soil types A, B and C. Detailed plans required.