

COMMERCIAL TAX CREDITS

Commercial

1) Community Associations

A tax credit on certain real and tangible personal property owned by a Community Association.

2) Property Leased by Religious Organizations

A tax credit for property leased by a religious organization if the organization would have qualified for a property tax exemption under § 7-204 if the Tax Property Article of the annotated Code of Maryland if it owned the property.

3) Amateur Sports Athletic Fields

A property tax credit for athletic fields that are used exclusively for amateur sports and the owner is a non-profit organization.

4) Therapeutic Riding Facilities

A property tax credit for therapeutic riding facilities that furnish services to disabled individuals. At least 85% of its clients must be disabled and the owner must be a non-profit organization.

5) Conservation Land

A property tax credit to owners of conservation land or property owned by a Land Trust. Tax Credit is for 100% of County Tax.

6) Commercial & Industrial Properties

A property tax credit to commercial or industrial businesses that make a substantial investment in the County. Requires a lengthy approval process which includes job creation targets.

7) Brownfields Enterprise Zone

Provides a property tax credit for the owner of a property who participates in a voluntary cleanup program with the State



COMMERCIAL TAX CREDITS

Department of the Environment. Equal to 70% of the increased property tax liability attributable to the cleanup for 5 years.

8) Agricultural Land

Landowners with state and county agricultural easements may be eligible for a tax credit.

Other

1) Day Care Provider

Provides a tax credit on improvements made to property used exclusively for providing family or group adult day care or child day care by a licensed or accredited provider. Credit is no more than \$3000 annually, or the amount of County property tax attributable to the improvement.

2) Historic Renovation

Offers two types of local property tax incentives for work that restores or preserves an eligible historic property. The first provides a tax credit equal to 25% of the cost of eligible work. The second abates the increase in property tax that would result from increased assessed value due to the restoration work done.

3) Historic Sprinkler

Provides a tax credit on automated fire protection sprinkler systems installed in an historic property.



Use Howard County's *Credit Eligibility Calculator* to know which tax credits you're eligible for!

<https://www.howardcountymd.gov/Departments/Finance/Billing-and-Payments/Real-Property-Taxes/Tax-Credits>