

**Office of the County Auditor**  
**Auditor's Analysis**

**Council Bill No. 52-2020**

Introduced: October 5, 2020

Auditor: Owen Clark and Maya Cameron

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Fiscal Impact:

We are currently unable to estimate the annual fiscal impact of this tax credit, since it is dependent on the volume of eligible applicants. However, no more than \$250,000 of tax credits would be granted in a fiscal year.

For historical context, the average U.S. Route 1 tax credit provided between Fiscal Years 2017 and 2021 was \$80,000, with the highest amount provided being \$173,000 in FY 2020.

Purpose:

The purpose of this legislation is to reestablish a tax credit, to be authorized for five years through June 30, 2026, against the County tax imposed on qualifying commercial and industrial real property located adjacent to U.S. Route 1. Below are notable provisions of the tax credit:

- It includes a total of 125 percent of eligible verified expenses up to \$100,000.
- Ten percent of architectural and engineering (A&E) costs will be eligible.
- The annual limit on the total amount to be granted in a fiscal year is \$250,000.
- The unused portion of the credit can be carried forward for up to 5 years.
- Commercial or industrial property of less than 15 acres is eligible.

Other Comments:

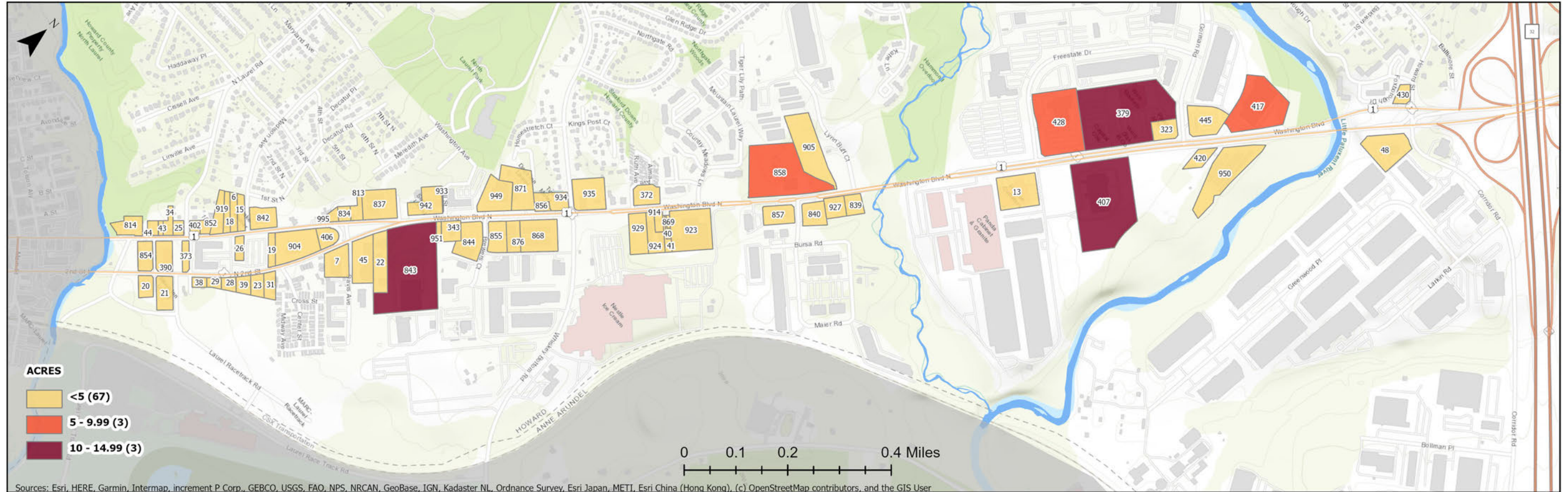
The Administration has identified the potential applicant properties for this tax credit, as well as the history of the tax credit previously granted. **Please see Attachments A and B.**

Per the Administration:

- The final date an applicant can apply will be April 1, 2025.
- The annual limit was decreased from \$500,000 to \$250,000 based on budget constraints and the annual amounts historically granted from this credit.
- This credit was designed to attract more applicants by:
  - Now allowing 10 percent of A&E costs to be eligible.
  - Increasing the eligible parcel size from 10 to 15 acres, which increases the applicant pool from 258 to 271. **For a listing of newly eligible parcels, see Attachment C.**

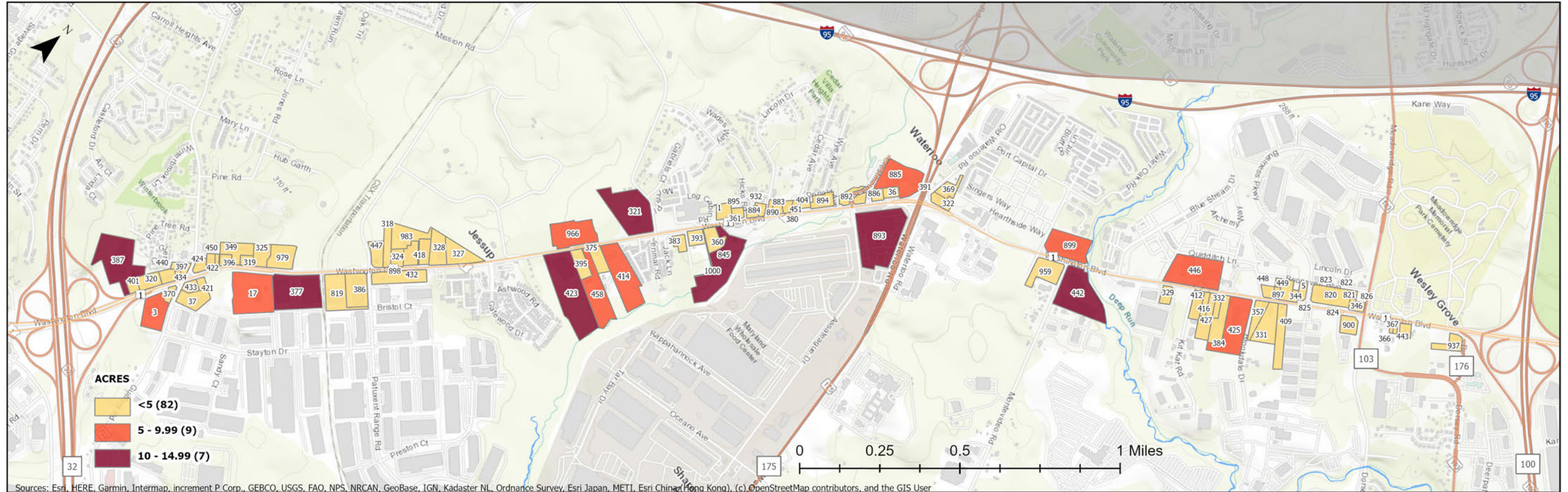
# Route 1 Tax Credit Program Route 32 South: Commercial and Industrial Properties Under 15 Acres

## Attachment A



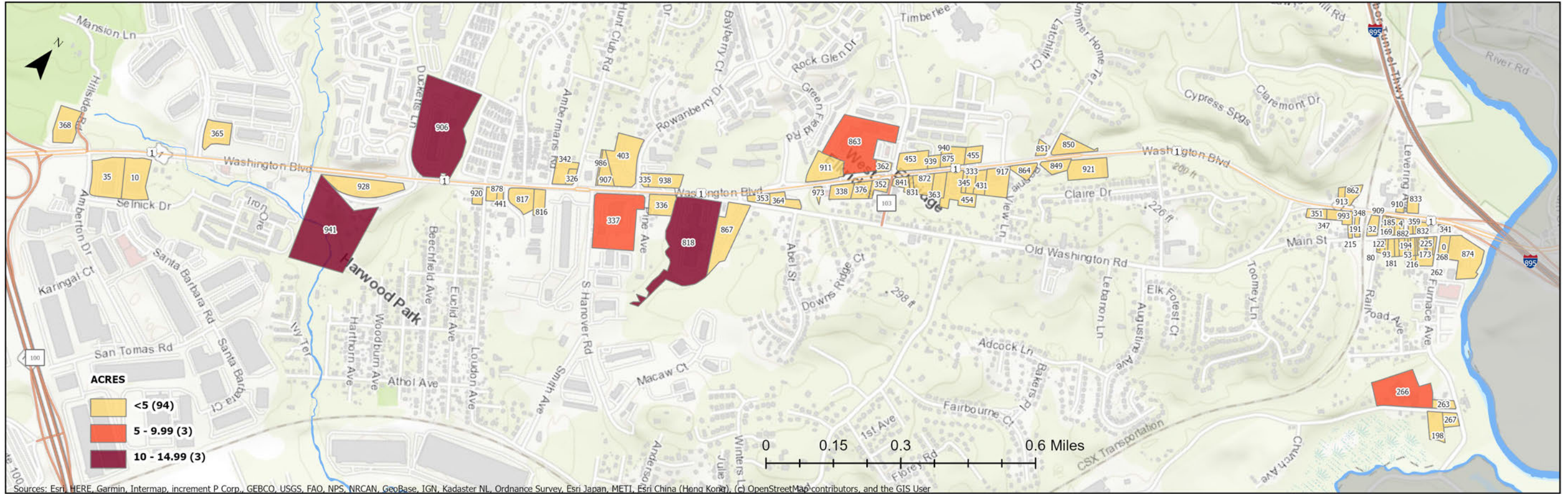
FID ADDRESS	ACRES	FID ADDRESS	ACRES	FID ADDRESS	ACRES	FID ADDRESS	ACRES	FID ADDRESS	ACRES
379 9250 WASHINGTON BLVD N	12.24	445	2.381	924 9749 WASHINGTON BLVD N	1.21	31	0.74	914 9747 WASHINGTON BLVD N	0.4
407	11.5	949 9880 WASHINGTON BLVD N	2.3	934	1.21	995	0.7	29 10091 WASHINGTON BLVD N	0.36
843 9941 WASHINGTON BLVD N	10.93	45 9390 DAVIS AVE	2.28	814 10170 WASHINGTON BLVD N	1.16	6	0.684	852 10100 WASHINGTON BLVD N	0.36
858 9580 WASHINGTON BLVD N	7.71	935	2.28	323 8851 GORMAN ROAD	1.14	23 10065 WASHINGTON BLVD N	0.68	38 10095 N 2ND ST	0.35
428 8801 FREESTATE DR	6.68	22 9943 WASHINGTON BLVD N	2.06	390 10119 WASHINGTON BLVD N	1.12	15 10070 WASHINGTON BLVD N	0.65	856 9826 WASHINGTON BLVD N	0.35
417 8860 GORMAN ROAD	5.66	844	2.05	876 9885 WASHINGTON BLVD N	1.06	18 10084 WASHINGTON BLVD N	0.64	402 10110 WASHINGTON BLVD N	0.33
950 9155 WASHINGTON BLVD N	4.54	942 9920 WASHINGTON BLVD N	1.89	854	1.05	19	0.6	41	0.32
923 9731 WASHINGTON BLVD N	4	7 9391 DAVIS AVE	1.85	927	1	34 10128 WASHINGTON BLVD N	0.6	951 9921 WASHINGTON BLVD N	0.23
905 9568 WASHINGTON BLVD N	3.71	842 10054 WASHINGTON BLVD N	1.79	919 10092 WASHINGTON BLVD N	0.96	39 10075 WASHINGTON BLVD N	0.6	43 10136 WASHINGTON BLVD N	0.2
13 9375 WASHINGTON BLVD N	3.05	929 9757 WASHINGTON BLVD N	1.7	343	0.94	834 9994 WASHINGTON BLVD N	0.57	40	0.17
904 10052 WASHINGTON BLVD N	2.95	857 9651 WASHINGTON BLVD N	1.386	839	0.93	373 9590 N LAUREL ROAD	0.502	869 9741 WASHINGTON BLVD N	0.1
48 8510 CORRIDOR ROAD	2.84	21 10127 N 2ND ST	1.34	406 10001 WASHINGTON BLVD N	0.851	26 10081 WASHINGTON BLVD N	0.5	933	0.05
868 9855 WASHINGTON BLVD N	2.83	855 9889 BREWERS CT	1.338	420	0.84	28 10081 WASHINGTON BLVD N	0.46	430 9016 WASHINGTON BLVD	0
871 9860 WASHINGTON BLVD N	2.5	840 9155 MAIER ROAD	1.29	20	0.75	25	0.4		
837 9950 WASHINGTON BLVD N	2.41	372 9700 WASHINGTON BLVD N	1.21	813 9990 WASHINGTON BLVD N	0.75	44 10140 WASHINGTON BLVD N	0.4		

# Route 1 Tax Credit Program Route 32 to Route 100 (Mid): Commercial and Industrial Properties Under 15 Acres



FID	ADDRESS	ACRES	FID	ADDRESS	ACRES	FID	ADDRESS	ACRES	FID	ADDRESS	ACRES	FID	ADDRESS	ACRES
423	8255 WASHINGTON BLVD	14.47	823	6785 BUSINESS PKWY	4.62	357	7443 WASHINGTON BLVD	2.43	324	8402 WASHINGTON BLVD	1.44	883	8064 WASHINGTON BLVD	0.764
893	7351 ASSATEAGUE DR	14.16	824	6785 BUSINESS PKWY	4.62	412	7025 KIT KAT ROAD	2.32	440	8810 WASHINGTON BLVD	1.241	884	8070 WASHINGTON BLVD	0.74
387	8830 WASHINGTON BLVD	10.56	825	6785 BUSINESS PKWY	4.62	360	8125 WASHINGTON BLVD	2.27	383	8161 WASHINGTON BLVD	1.18	895	8094 WASHINGTON BLVD	0.677
442	7151 MONTEVIDEO ROAD	10.48	826	6785 BUSINESS PKWY	4.62	325	8550 WASHINGTON BLVD	2.24	397	9470 GUILFORD ROAD	1.1	404	7395 CEDAR AVE	0.647
377	8220 WELLMOOR CT	10.46	827	6785 BUSINESS PKWY	4.62	395	8229 WASHINGTON BLVD	2.18	346	7300 WASHINGTON BLVD	1.069	421	8755 WASHINGTON BLVD	0.643
845		10.42	828	6785 BUSINESS PKWY	4.62	318	8406 WASHINGTON BLVD	2.176	433	8775 WASHINGTON BLVD	1.033	932	8092 WASHINGTON BLVD	0.63
321	8151 MISSION ROAD	10.31	829	6785 BUSINESS PKWY	4.62	320	8826 WASHINGTON BLVD	2.03	424	8700 WASHINGTON BLVD	1.003	380	8060 WASHINGTON BLVD	0.506
446	7540 WASHINGTON BLVD	9.95	331	7431 WASHINGTON BLVD	4.48	447	8414 WASHINGTON BLVD	2.019	36	7930 WASHINGTON BLVD	0.984	322	7840 WASHINGTON BLVD	0.5
17	8685 WASHINGTON BLVD	8.95	386	8325 PATUXENT RANGE ROAD	4.47	937		2.01	332	7499 WASHINGTON BLVD	0.97	897	7430 WASHINGTON BLVD	0.45
414	8211 WASHINGTON BLVD	8.91	432	8391 WASHINGTON BLVD	4.14	375	8219 WASHINGTON BLVD	1.99	401	8828 WASHINGTON BLVD	0.95	344	7410 WASHINGTON BLVD	0.439
425	7471 WASHINGTON BLVD	8.46	983	8384 WASHINGTON BLVD	4.09	449	7435 WASHINGTON BLVD	1.91	443	7253 WASHINGTON BLVD	0.936	890	8068 LINCOLN DR	0.42
458	8225 WASHINGTON BLVD	7.01	959	7136 MONTEVIDEO ROAD	4.04	900	7311 WASHINGTON BLVD	1.831	416	7509 WASHINGTON BLVD	0.91	451	8040 WASHINGTON BLVD	0.387
885	7900 WASHINGTON BLVD	6.89	409	7421 WASHINGTON BLVD	3.7	369	7880 WASHINGTON BLVD	1.82	370	8801 WASHINGTON BLVD	0.89	434	8806 WASHINGTON BLVD	0.33
3	10350 GUILFORD ROAD	6.73	979	8558 WASHINGTON BLVD	3.68	894	8000 WASHINGTON BLVD	1.82	5	6790 BUSINESS PKWY	0.881	450	8686 WASHINGTON BLVD	0.321
899	7700 PORT CAPITAL DR	6.39	327	8346 WASHINGTON BLVD	3.57	892	7968 WASHINGTON BLVD	1.81	886	7940 WASHINGTON BLVD	0.872	367	7265 WASHINGTON BLVD	0.24
966		6.14	384	7491 WASHINGTON BLVD	3.44	329	7561 WASHINGTON BLVD	1.74	448	7436 WASHINGTON BLVD	0.87	366	7263 WASHINGTON BLVD	0.237
819	8375 PATUXENT RANGE ROAD	4.97	328	8366 WASHINGTON BLVD	3.26	418	8380 WASHINGTON BLVD	1.74	391	7894 WASHINGTON BLVD	0.808	361	8104 WASHINGTON BLVD	0.11
820	6785 BUSINESS PKWY	4.62	349		3.05	898	8390 WASHINGTON BLVD	1.73	319	8600 WASHINGTON BLVD	0.804	1000		0
821	6785 BUSINESS PKWY	4.62	37	10305 GUILFORD ROAD	3	393	8145 WASHINGTON BLVD	1.67	396	8620 WASHINGTON BLVD	0.804			
822	6785 BUSINESS PKWY	4.62	427	7491 WASHINGTON BLVD	2.96	1	8110 WASHINGTON BLVD	1.48	422	8680 WASHINGTON BLVD	0.787			

# Route 1 Tax Credit Program Route 100 North: Commercial and Industrial Properties Under 15 Acres



FID ADDRESS	ACRES	FID ADDRESS	ACRES	FID ADDRESS	ACRES	FID ADDRESS	ACRES	FID ADDRESS	ACRES
906	14.52	817 6315 HOWARD LANE	1.71	0 5695 MAIN ST	0.71	913 5854 WASHINGTON BLVD	0.36	341	0.15
941 6767 WASHINGTON BLVD	14.5	336 6475 WASHINGTON BLVD	1.65	32 5831 WASHINGTON BLVD	0.7	441 6310 HOWARD LANE	0.35	882 5760 MAIN ST	0.145
818 6387 WASHINGTON BLVD	12.72	938 6500 WASHINGTON BLVD	1.65	351 5871 WASHINGTON BLVD	0.69	57 5737 MAIN ST	0.334	168 5753 MAIN ST	0.143
863 7250 US ROUTE 1	8.41	850 5895 BONNIE VIEW LANE	1.58	267 5774 FURNACE AVE	0.672	268 5725 MAIN ST	0.331	93 5773 MAIN ST	0.141
337 6525 WASHINGTON BLVD	7.51	342 6600 WASHINGTON BLVD	1.31	333 6245 WASHINGTON BLVD	0.613	251 5761 MAIN ST	0.326	335	0.14
266 5710 FURNACE AVE	5.21	849 6195 WASHINGTON BLVD	1.16	841 6295 MONTGOMERY ROAD	0.605	345 6247 WASHINGTON BLVD	0.276	196 5721 MAIN ST	0.139
403 6540 WASHINGTON BLVD	4.9	872 6281 WASHINGTON BLVD	1.154	263 5750 FURNACE AVE	0.6	80 5777 MAIN ST	0.26	216 5720 MIAMI CT	0.139
35 6605 SELNICK DR	4.77	338 6325 WASHINGTON BLVD	1.12	353	0.578	169 5782 MAIN ST	0.259	4 5764 MAIN ST	0.136
867 6387 OLD WASHINGTON ROAD	4.2	940 6260 WASHINGTON BLVD	1.08	833 5790 WASHINGTON BLVD	0.55	910 5816 WASHINGTON BLVD	0.25	53 5745 MAIN ST	0.123
874 5681 MAIN ST	3.51	364 6370 OLD BALTIMORE WASHINGTON BLVD	1.06	920 6653 WASHINGTON BLVD	0.55	973	0.25	359 5738 MAIN ST	0.121
928 6785 WASHINGTON BLVD	3.5	907 6544 WASHINGTON BLVD	1.05	362 7284 MONTGOMERY ROAD	0.508	121 5749 MAIN ST	0.245	11 5766 MAIN ST	0.12
10 6625 SELNICK DR	3.27	816 6599 WASHINGTON BLVD	0.95	939 6280 WASHINGTON BLVD	0.501	55 5765 MAIN ST	0.232	122 5781 MAIN ST	0.105
911 6330 WASHINGTON BLVD	2.57	376 6315 WASHINGTON BLVD	0.949	347 5859 WASHINGTON BLVD	0.49	831 6285 WASHINGTON BLVD	0.229	75 5741 MAIN ST	0.095
921 6149 WASHINGTON BLVD	2.56	363 6265 WASHINGTON BLVD	0.93	878 6641 WASHINGTON BLVD	0.472	215 5806 MAIN ST	0.211	838 5827 WASHINGTON BLVD	0.088
454 6251 WASHINGTON BLVD	2.52	455 6240 WASHINGTON BLVD	0.87	851 5892 BONNIE VIEW LANE	0.47	348 5841 WASHINGTON BLVD	0.2	173 5733 MAIN ST	0.068
368 7078 WASHINGTON BLVD	2.28	862 5844 WASHINGTON BLVD	0.84	832 5711 WASHINGTON BLVD	0.468	191 5800 MAIN ST	0.183	225 5729 MAIN ST	0.068
198 5735 RACE ROAD	2.26	431 6241 WASHINGTON BLVD	0.83	326 6170 HUNT CLUB ROAD	0.45	340 5811 WASHINGTON BLVD	0.18	185	0.056
917 6225 WASHINGTON BLVD	2.087	864 6201 WASHINGTON BLVD	0.803	993 5601 WASHINGTON BLVD	0.434	358 5746 MAIN ST	0.17	986	0.05
365 7190 TROY HILL DR	2	262 5618 FURNACE AVE	0.75	875 6270 WASHINGTON BLVD	0.43	194 5757 MAIN ST	0.164	996	0.041
453 6300 WASHINGTON BLVD	1.75	352 6305 WASHINGTON BLVD	0.74	181	0.363	182 5762 MAIN ST	0.156	909 5823 WASHINGTON BLVD	0.035

**Attachment B**

**ROUTE 1 TAX CREDIT**

Parcel #	Owner	Address	Type of Business/Scope of Work	Date Granted	Approved Expense	Credit Granted	Credit Applied to:					To Be Applied
							FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
06431550	SCHRAF ASSOCIATES LLC	9731 WASHINGTON BLVD	Auto Parts Store and Self Storage: Painting Building Exterior	6/25/2015	\$15,875	\$19,844	\$19,844	\$0	\$0	\$0	\$0	\$0
06431550	SCHRAF ASSOCIATES LLC	9731 WASHINGTON BLVD	Auto Parts Store and Self Storage: site improvements, landscaping, lighting	3/28/2017	\$70,431	\$80,156		\$37,451	\$37,451	\$5,254	\$0	\$0
06402445	SAVAGE LIMITED LIABILITY CO THE	9375 WASHINGTON BLVD	Banquet Hall and Sporting Goods Store: site improvements, stone cladding, concrete repair, exterior painting, loading dock repairs	3/28/2017	\$33,850	\$48,117		\$39,233	\$8,883	\$0	\$0	\$0
06457622	SSZ GUILFORD ROAD SELF STORAGE LLC	10305 GUILFORD RD	Self Storage: Exterior improvements, new doors, new signage, new lighting, new asphalt, new sidewalk and ramp to entry	5/11/2018	\$287,426	\$100,000			\$32,690	\$63,165	\$4,145	\$0
06433723	RIDGE VIEW LLC	9994 WASHINGTON BLVD	Medical Dispensary: Exterior Improvements, new siding, stone veneer, new roof, new doors and trim, new basement wall, sidewalk, lighting, fencing, screening, signage	5/11/2018	\$146,500	\$100,000			\$2,800	\$2,801	\$3,327	\$91,072
06402445	SAVAGE LIMITED LIABILITY CO THE	9375 WASHINGTON BLVD	Banquet Hall and Sporting Goods Store: Landscaping	9/27/2018	\$27,520	\$31,283				\$31,283	\$0	\$0
06508782	SCI LIMITED PARTNERSHIP	8610 WASHINGTON BLVD	Shopping center: lighting replacement and upgrades, window replacement, façade material replacement, soffit replacement	3/13/2019	\$78,457	\$99,939				\$66,310	\$33,629	\$0
01176188	5782 MAIN STREET LLC	5782 MAIN ST	Replace roof, restore siding, foundation removed and replaced, replaced gutters, windows, front porch steps, new porch wood posts	5/15/2019	\$195,367	\$100,000				\$4,379	\$6,438	\$89,183
					<b>\$855,426</b>	<b>\$579,338</b>	<b>\$19,844</b>	<b>\$76,684</b>	<b>\$81,824</b>	<b>\$173,191</b>	<b>\$47,539</b>	<b>\$180,255</b>

**Attachment C**

<b>Route 1 Tax Credit</b>					
<b>Newly Eligible Properties based on Eligible Size Increase</b>					
<b>Owner Name</b>	<b>Project Address</b>	<b>Parcel Size</b>	<b>Use</b>	<b>General Location</b>	<b>Tax Map/Parcel/Lot</b>
95-10 Development LC	Washington Blvd, Elkridge, MD (No Street #)	14.52	Industrial	Route 100 North	0038/0845/PAR A
Robert James Edward	6767 Washington Blvd, Elkridge, MD	14.50	Commercial	Route 100 North	0038/0279/NA
Alban James C II	6387 Washington Blvd, Elkridge, MD	12.72	Industrial	Route 100 North	0038/0221/PAR A
Weis Markets Inc.	9250 Washington Blvd, Laurel, MD	12.24	Commercial	Route 32 South	0047/0142/A 4
Sherman Allied LLC	9299 Washington Blvd, Savage, MD	11.50	Industrial	Route 32 South	0047/0145/NA
Quaker City Motor Parts Inc.	9941 Washington Blvd, Laurel, MD	10.93	Industrial	Route 32 South	0050/0442/NA
Life Storage LP	8255 Washington Blvd, Jessup, MD	14.47	Industrial	Route 32 to Route 100	0043/0231/NA
Eastgate LLC	7351 Assateague Dr, Jessup, MD	14.16	Industrial	Route 32 to Route 100	0043/0659/B 1
Cross Roads Park LP	8830 Washington Blvd, Jessup, MD	10.56	Industrial	Route 32 to Route 100	0047/0503/NA
CI Baltimore I PRU LLC *	7151 Montevideo Rd, Jessup, MD	10.48	Industrial	Route 32 to Route 100	0043/0028/NA
Spector Family LLC	8220 Wellmoor Ct, Savage, MD	10.46	Industrial	Route 32 to Route 100	0048/0140/PAR A
Baltimore Auto Recycling Inc.	Washington Blvd, Jessup, MD	10.42	Commercial	Route 32 to Route 100	0043/014/NA
RLIF East 3, LLC	8151 Mission Rd, Jessup, MD	10.31	Industrial	Route 32 to Route 100	0043/0014/NA
* - Property is held in care of Colony Capital, Inc., which is a real estate investment manager.					