

CAROLINE COUNTY GOVERNMENT

APPLICATION FOR FIVE-YEAR MANUFACTURER'S REAL PROPERTY TAX CREDIT ON COUNTY TAXES

*Authority: Chapter 166, Taxation, Article II, Section 166-11, et. seq.,
Code of Public Local Laws of Caroline County, Maryland
www.carolinemd.org*

*RETURN TO: County Commissioners of Caroline County, Courthouse, 109 Market Street,
Room 123, Denton, Maryland 21629. Contact for further information: 410.479.0660*

**APPLICATIONS WILL NOT BE CONSIDERED UNLESS A COPY OF THE CAROLINE COUNTY
REAL PROPERTY TAX BILL REFLECTING THE EXPANSION OR NEW ADDITION IS
ATTACHED.**

I. Applicant/Corporate Name _____

Mailing Address _____

Area Code/Telephone Number _____

Facsimile Number; Website Address _____

Name and Address of Resident Agent for Corporation

Name, Title, Telephone Number and Email Address of Contact Person
Regarding this Application

Mailing Address and Street Location of Property for which Credit is being sought
("Subject Property"), and Building Identification, if any.

II. Description of Subject Facility/Property **PRIOR TO** Expansion or New Construction. *(Photographs, digital or otherwise, are welcomed but not required for Sections II and III.)*

1. Type of manufacture or operation

2. Assessed value (Prior Tax Bill)
3. Number of full-time employees at this location
4. Annual aggregate dollar amount of payroll at this location
5. Name and corporate relation to prior owner (if owned within 5 years of application date)
6. Property description (type of construction, gross square footage, approximate size of parcel):

III. Description of Subject Facility/Property **RESULTING FROM** Expansion or New Construction.

1. Type of improvement (expansion; new construction)
 2. Type of manufacture or operation:

 3. Current assessed value (Current Tax Bill)
 4. Number of full-time employees at this location
 5. Annual aggregate dollar amount of payroll at this location
 6. Month/Year of Improvement Groundbreaking
 7. Month/Year of Improvement Completion/Occupancy
 8. Description of Improvements
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IV. Are there any unpaid real property taxes or business personal property taxes on the subject property?

If yes, list types of taxes, amount due, and year tax was due.

If under appeal, attach copy of appeal, indicate date filed and status of appeal.

Has current year business personal property tax return on the subject property been filed with the Maryland Department of Assessments and Taxation?

V. What benefits are currently being provided for all full-time employees at the subject property? (Circle)

Vacation Leave	Sick Leave	Personal Leave
Health Insurance (Indicate Employer Cost Share of Individual and Family Coverage)		
Life Insurance	Disability Insurance	Pension/Profitsharing

VI.

AUTHORIZATION, AFFIRMATION, AND OATH

Applicant hereby authorizes a representative of the Caroline County Treasurer's Office to perform a limited audit of the applicant's payroll records for the subject property to the extent necessary to ascertain whether the applicant satisfies the requirement specified in Section 166-14, Paragraph B regarding the creation of 15 new full-time positions and filling of those positions, with the understanding that information obtained will remain confidential with the exception of the extent to which applicant meets or does not meet this requirement.

Applicant understands that:

- 1) Tax credits cannot take effect until the subject property is placed on the Caroline County tax roll by the Caroline County Office of the Maryland Department of Assessments and Taxation;*
- 2) Tax credit recipients must annually recertify that the requirements for the grant of the credit continue to be met; and*
- 3) **Caroline County has no authority to grant credits on Town or State taxes. Applicant has full responsibility for timely payment of these taxes.***

I do hereby swear and affirm under the penalties of perjury that, to the best of my knowledge, information and belief, all the statements set forth in this application are true and correct, and that the requirements of Chapter 166, Article II, Real Property Tax Credits for Manufacturers, as set forth in the Code of Public Local Laws of Caroline County, as amended, will be met throughout the period for which this credit may be granted.

Signature of President or CEO of Applicant _____

Print Name and Title _____

Date _____

NOTARIZATION

I HEREBY CERTIFY That on this day of _____
before me, a Notary Public of the State of _____,
personally appeared _____,
and acknowledged the above signature to be his/her act.

WITNESS my hand and Notarial Seal _____
NOTARY PUBLIC

If property for which credit is being sought is leased by applicant, please attest below. This application must be accompanied by a copy of the lease or other proof that lessee is liable for real property taxes.

Signature of Lessor:

Print name:

Date:

REMARKS

THE APPLICANT IS RESPONSIBLE FOR READING THE ATTACHED MANUFACTURER'S TAX CREDIT LAW, AND FOR THE ACCURACY OF ALL INFORMATION CONTAINED IN THIS APPLICATION.

ARTICLE II
Real Property Tax Credits for Manufacturers
[Adopted 11-21-1989 as Bill No. 89-1]

§ 166-11. Tax credit established; purpose.

A manufacturer's tax credit is hereby established for Caroline County, Maryland, as authorized by the Tax-Property Article of the Annotated Code of Maryland, for the purpose of promoting expansion and development and improving the local economy.

§ 166-12. Eligibility.

Manufacturing, fabricating and assembling facilities are eligible to receive the tax credit. Eligible applicants who fully meet and comply with the criteria and conditions referred to and set forth in this Article shall be granted a mandatory tax credit.

§ 166-13. Amount of credit.

The tax credit shall be equal to one hundred percent (100%) of the real property tax attributable to the increased assessable value of facility expansion or new construction for a period of five (5) consecutive years, contingent upon annual recertification.

§ 166-14. Requirements.

Notwithstanding any other provisions of this Article, the credit shall be granted only if all the following conditions are met:

- A. The assessed value of the expansion or new construction shall be greater than fifty thousand dollars (\$50,000.).
- B. The applicant, by reason of said expansion or new construction, creates at least fifteen (15) additional full-time positions and hires at least fifteen (15) additional full-time employees to work at the facility location where the expansion or new construction has taken place, as described in the application for credit. In the event that an applicant relocates an existing business from one place in Caroline County to another place in Caroline County, relocated employees cannot be counted as additional employees, even if the nature of manufacture changes.
- C. The fifteen (15) additional employees shall each receive at least the current federal mandatory minimum wage, to be substantiated by the amount of annual aggregate payroll for these employees.
- D. The employer shall have in place a basic employee benefit plan including medical insurance, provision for leave and pension for all full-time employees.

§ 166-15. Filing an application.

- A. An application for tax credit must be filed with the County Commissioners by the owner of the property or the owner's authorized representative. An applicant must, within one (1) year of placement of the expanded or newly constructed facility on the Caroline County tax roll prepared by the Maryland Department of Assessments and Taxation, both meet the requirements of this Article for the granting of a credit and file the necessary application with the Commissioners. An application will not be considered filed until all requested information has been supplied. The Commissioners shall expeditiously approve or deny filed applications, and approval shall constitute granting of the credit.
- B. All applications shall be on a form supplied by the County Commissioners. The information furnished on the application shall be given under oath and shall include a statement that, to the best knowledge, information and belief of the applicant, the requirements of this Article will continue to be met throughout the period for which credit is sought.
- C. The application for a credit on leased property shall be executed by the lessor and by the lessee and shall be accompanied by an affidavit or other proof acceptable to the County Commissioners that the lessee, pursuant to the terms of the lease, is liable for Caroline County real property taxes.

§ 166-16. Credit eligibility period.

The five-year tax credit eligibility period shall be effective upon placement of the expanded or newly constructed property on the County tax roll and upon verification that the requirements for receiving the credit have been met. Taxes already paid shall not be refunded. Under no

circumstances shall tax credits be extended or renewed beyond five (5) years for the same expansion or new construction.

§ 166-17. Annual certification.

The tax credit recipient must, during the life of the credit, annually certify, in writing, that the requirements for the grant of the credit continue to be met. The certification must be received by the County Commissioners between May 1 and October 1 each year. In the absence of such certification, the credit will immediately cease. Any tax interest or penalty charges due as a result of application denial may be determined by the County Commissioners to be the liability of the applicant.

§ 166-18. Change of ownership.

The credits granted hereunder shall be transferrable with a change of ownership to another manufacturer, who shall immediately become responsible for compliance with the requirements of this Article.

§ 166-19. Exceptions.

The County Commissioners reserve the right to deny or postpone approval of an application if the applicant, or lessee in the case of leased property, is in default on payment of any Caroline County taxes or tax penalties, or State of Maryland taxes or tax penalties of which Caroline County receives a portion.

§ 166-20. Applicability; prior tax credit provisions superseded.

- A. This credit shall be the only Caroline County manufacturer's real property tax credit available to applicants whose expanded or newly constructed property is first placed on the County tax roll on or after July 1, 1990. This Article entirely supersedes the ordinance providing certain property tax credits for certain manufacturers adopted March 11, 1980, which ordinance shall not be applicable to such applications.
- B. The provisions of this Article shall not be applicable to:
 - (1) Municipal taxes.
 - (2) Caroline County real property taxes levied and placed on the County tax roll prior to July 1, 1990.
 - (3) State of Maryland taxes, except as applied in § 166-19, Exceptions, above.