

HOWARD COUNTY, MARYLAND DIRECTOR OF FINANCE GEORGE HOWARD BUILDING 3430 COURT HOUSE DRIVE – 2ND FLOOR ELLICOTT CITY, MD 21043

APPLICATION FOR TAX CREDIT REAL PROPERTY JOINTLY OWNED BY AN INDIVIDUAL AND THE HOUSING COMMISSION

HOWARD COUNTY CODE SECTION 20.130

In accordance with the provisions of § 9-315(a)(5) of the Tax-Property Article of the Annotated Code of Maryland, if an individual occupies residential real property and owns the property jointly with the Housing Commission, the individual may receive a property tax credit against the county property tax imposed on the property. The amount of the tax credit is calculated by multiplying the total county property tax due on the property by the percentage of the Housing Commission's ownership interest in the property.

The application shall be filed no later than June 30th prior to the first taxable year for which the credit is sought. All taxes are due and payable when issued. Credit will continue to be granted in subsequent years until one of the following occurs:

- 1. Housing Commission no longer jointly holds title to the property.
- 2. Individual transfers title to the property.
- 3. Property if no longer the principal residence of the individual.

At that time, the tax credit granted will be prorated to cover the period of time that the individual and the Housing Commission jointly held the property.

Date of Application	Tax Year beginning
Property Account Number	
Owner's Name	
	Signature of Owner
Please attach proof of residence (driver's license, utility bill, etc.) (Do Not Write Below This Line)	
Housing Commissioner	Date
Finance Approved by:	
	Date
Reginning Tay Year 20	