**Application for the Baltimore City Urban Agricultural Property Tax Credit**

**Background**

As per [Baltimore City Code Article 28 § 10-19](http://archive.baltimorecity.gov/portals/0/charter%20and%20codes/code/Art%2028%20-%20Taxes.pdf), the City of Baltimore offers a tax credit of 90% for properties used for urban agriculture. In order to be eligible, properties must not be used for any other purpose that would subject them to property tax liability (e.g. residential, commercial), and must produce and sell or otherwise distribute plants, plant products, animals, or animal products with a gross value of at least $5,000 per year. The tax credit is for five years. If the urban agricultural use of the property is discontinued during the term of the credit, the amount of the credit must be repaid. In addition, a surcharge of 1% for each month the credit was received will be applied unless the cessation of the urban agriculture use was due to circumstances beyond the owner’s control (i.e. if the owner makes a sincere attempt to continue the use but is unable to do so due to sickness, business failure, etc.).

Please note that brief interruptions in the urban agriculture use are allowable, as long as:

* the property(ies) are not used for any other purposes that would subject it to property tax liability (ex. temporary paid parking lot, leased out to a flea market, etc.),
* the urban agriculture use of the property(ies) resumes within six months, and
* the gross value of agricultural products produced by the site is maintained at a minimum of $5,000 per year.

As per [Maryland Tax-Property Code § 9-253](http://baltimoresustainability.org/sites/baltimoresustainability.org/files/9-253.docx), urban agriculture is defined as “crop production activities, including the use of mulch or cover crops to ensure maximum productivity and minimize runoff and weed production; environmental mitigation activities, including stormwater abatement and groundwater protection; community development activities, including recreational activities, food donations, and food preparation and canning classes; economic development activities, including employment and training opportunities, and direct sales to restaurants and institutions; and temporary produce stands used for the sale of produce raised on the premises.”

**Instructions**

In order to receive the credit, you must fill out the application below, sign, and submit it electronically to the Department of Finance at:

*TaxCredit@baltimorecity.gov*

**Applications must be received by April 1st in order to be considered for the following fiscal year starting July 1st.**

If you are seeking the credit for a site that consists of multiple properties that are contiguous and all have the same owner, you may submit just one application. If any of the properties for which you are seeking the credit are not contiguous (i.e. are interrupted by another property of by a street or alley) or have different owners, please submit separate applications.

After receipt of your application, you will be contacted within 30 days for a site visit from the Baltimore Office of Sustainability. After the site visit, you will be informed within another 30 days whether your application was approved and, if not, why not. If your application was denied, you may re-apply after a minimum of 60 days have passed.

For any questions about this application: Abby.Cocke@baltimorecity.gov or 410-396-1670.

**APPLICATION**

1. Date of application: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Name of applicant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. Applicant’s legal interest in the property for which the credit is sought (circle one):

 OWNER LEASEE OTHER (if other, please explain below)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**If the applicant is not the owner of the property for which the credit is sought, the following must be completed by the property owner:**

Property owner’s name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Property owner’s phone number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Property owner’s email address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

By signing below, I attest, under the penalty of perjury, that I have read the rules and regulations concerning this tax credit, that I understand fully the benefits and potential liabilities associated with this tax credit, and that I authorize the party named above as the applicant for this credit to be my personal representative in all matters associated with this credit. Further, I understand that should this credit be awarded for the property I own, and the urban agriculture activities cease before the end of the 5 year term of the credit, I, as the property owner, will be personally responsible for the repayment of any credit amount received and will face an additional surcharge on amounts due per the rules and regulations of this credit. I accept that because this credit creates potential future liability, the credit is non-transferable. Should I choose to transfer the property during the credit period, any credit amounts previously issued will become due immediately and additional surcharge amounts will be due per the rules and regulations for this credit.

Property owner’s signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

NOTE: If the applicant is other than the owner of the property, applicant acknowledges that the credit being applied for will be against the real property taxes levied on the owner of the property and that the City of Baltimore bears no responsibility for the transfer of such benefit to the applicant. Additionally, if applicant is other than the owner, applicant acknowledges that if the urban agricultural use of the property is not maintained for the full five-year term of the credit, the property owner shall be liable for repayment of any credit amount received and could take legal action against the non-owner applicant for reimbursement of said amount.

1. Home address of applicant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. Phone number of applicant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Email address of applicant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. Address(es) of property(ies) for which the credit is sought:

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Block and Lot numbers of property(ies) for which the credit is sought: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Size of the property(ies): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. Describe the urban agricultural use of the property(ies), including when such use was started:

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1. List the type(s) and approximate gross value(s) of plants, plant products, animals, or animal products produced at the property(ies) that were sold or otherwise distributed within the last 12 months:

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1. If the total value listed in #11 above is less than $5,000, please explain whether the use is newly established, or whether it has suffered from an unexpected disaster such as drought, vandalism, or infestation:

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1. Is the property(ies) for which the credit is being sought used for any purposes other than urban agriculture, as defined above? (circle one) YES NO If yes, please describe:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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By applying for this credit, applicant agrees to:

* + Allow site visits by the Baltimore Office of Sustainability;
	+ Submit timely annual certifications of continued Urban Agricultural use in the required format;
	+ Provide supporting documentation such as receipts, invoices, business records, etc., as required;
	+ Maintain the urban agricultural use of the site at the required production level for the full five-year term of the credit, or be subject to repayment of any credit received; and
	+ Comply with relevant building, fire, and related codes at the property(ies) for which the credit is sought.

Applicant Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_