

Harford County, Maryland

NONPROFIT SWIM CLUB TAX CREDIT

RULES AND REGULATIONS

Adopted May 6, 2024  
220 S. Main Street, Bel Air, MD 21014  
First Floor Conference Room  
Robert F. Sandlass, Jr.  
Treasurer

The following Rules and Regulation apply to the Nonprofit Swim Clubs Tax Credit enacted by Harford County, Maryland (hereinafter "County") and codified as Section 123-46.6, Article II of Chapter 123 of the Harford County Code. Terms used in these Rules and Regulations shall have the meaning adopted in Harford County Code §123-46.6, unless otherwise provided herein.

## I. Applicability

A swim club may receive a tax credit if that club:

1. is a nonprofit swim club that uses its facility exclusively to provide a recreational outlet for the local community; and
2. files an application or confirms renewal with appropriate documentation annually with the County Treasury Department by December 31 of each calendar year; and
3. is billed for an amount greater than zero for County Real and/or Personal property tax.

## II. Application Process

1. An application for the nonprofit swim clubs tax credit ("Credit") shall be submitted by December 31 for the following fiscal year which will commence on July 1. The applicant must achieve and maintain eligibility (e.g., nonprofit swim club status) by June 30 of the year in which the application is submitted. Attached is the two-page application.
2. Applications shall only be accepted for review if submitted on the County designated forms.
3. A separate application or confirmation of renewal must be received by December 31 of each year for which the Credit is sought. Taxpayers may submit the application each year to renew or respond to email inquiries from Treasury providing confirmation they are reapplying for the tax credit for the coming tax year.
4. Treasury will confirm the following after receiving the application or confirmation of renewal:
  - a. A Corporate/Personal Property Tax Return Form 1 indicating nonprofit status
  - b. Swim Club Property Number is in good standing status with the State of Maryland
  - c. Personal property tax filings are up to date and paid

## III. Credit Calculation

1. The Credit, if approved by the Treasurer, shall be 50% of the County and Highway Real property taxes and/or 50% of the County and Highway Personal property taxes.
2. In no instance shall the Credit be larger than the County and Highway taxes.

## IV. Termination or Revocation

1. Credit shall terminate immediately upon transfer of ownership of the property from an eligible owner. If the transferee is eligible for the Credit, the transferee shall apply within the same fiscal year. If the transferee is not eligible for the Credit, taxes for the full year, not including the Credit, shall be calculated, and prorated for the remainder of the tax year. Any deficiency shall be paid to the County.
2. If it is determined that information submitted to the County in support of an application for a Credit was fraudulent or incorrect, the Credit shall be revoked, and any Credit approved by the Treasurer and taken by the owner/applicant shall be repaid to the County.
3. The determination of the Treasurer as to eligibility or ineligibility for the Credit shall be final.