



HOWARD COUNTY DEPARTMENT OF FINANCE

3430 Court House Drive Ellicott City, Maryland 21043

410-313-4076

Rafiu O. Ighile, CPA, CGMA, MBA
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Howard County, Maryland 2025 Community Association Tax Credit Application Filing Deadline – October 1, 2025

Please Read Instructions Before Completing This Application ~ Answer Every Question or Mark it None

In accordance with the provisions of Section 20-121 of the Howard County Code and §9-315 (a) of the Tax Property Article of the Annotated Code of Maryland, there is a tax credit granted against the Howard County tax for the real and personal property owned by a community association which meets certain criteria.

- A community association means any non-profit community association or corporation organized or operated for the promotion of the common good and social welfare of any group of persons residing in Howard County.
- Property must be owned by the Community Association and used for community, civic, educational, library or park purposes.
- It does not include a swimming pool, tennis court, or similar recreational facility.
- Community may charge a fee for use of each property, but such fee may not exceed any amount sufficient to pay for the cost of construction and maintenance of such property.

Howard County reserves the right to require additional documentation if necessary to show eligibility for the credit.

All applications should be mailed by October 1 to:

Department of Finance
Property Tax Accounting
P.O. Box 3370
Ellicott City, MD 21041



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Date of Application _____

Name of Community Association _____

Address _____

City, State & Zip _____ Phone _____

Email _____

Type of Credit Personal Property Tax Account ID _____

Type of Credit Real Property Tax Account ID _____

Physical Location of the Property _____

1. Is the Community Association a non-profit organization? Yes No
2. Is the Community Association chartered in the State of Maryland? Yes No
3. Property is used for (check all that apply):
 - Community Purpose Civic Educational Library
 - Park Other (*please explain*) _____
4. Are any fee charges in excess of an amount sufficient to cover construction or maintenance of such property? Yes No
5. Does the community operate a swimming pool, tennis court or other similar recreational facilities on the property described above? Yes No
If YES, please describe



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6. Please describe in detail how the Community Association operates for the common good and social welfare group of persons residing in Howard County:
-

I hereby certify the information provided on this application to the best of my knowledge and belief is true, correct and complete. I further acknowledge I have all the legal power and authority to execute this application.

Signature of Authorized Representative

Date

Printed Name

Title of Authorized Representative

For all inquiries about the Community Association Credit Program contact:
Howard County Department of Finance, 3430 Court House Dr., Ellicott City, MD 21043
Ph (410) 313-4076, Fax (410) 313-4099
Email: taxcredit@howardcountymd.gov