

Office of the County Auditor

Auditor's Analysis

Council Bill No. 46-2025

Introduced: June 2, 2025

Auditor: Diane Zagorski-Kelly

Fiscal Impact:

The annual fiscal impact of this tax credit is dependent on the volume of eligible applicants. However, no more than \$250,000 of tax credits would be granted in a fiscal year (FY), or a maximum of \$1,250,000 over five fiscal years if the cap is met each year.

For historical context, the average U.S. Route 1 tax credit provided between FY 2017 and 2026 was \$131,344, with the highest amount provided being \$250,000 in FY 2023. Each tax credit results in a reduction to the General Fund Revenues.

Fiscal Year	Amount	# of Projects
2017	\$ 19,844	1
2018	128,273	2
2019	200,000	2
2020	231,221	3
2021	-	0
2022	49,299	3
2023	250,000	5
2024	245,247	5
2025	85,199	3
2026	104,357	3
Total:	\$ 1,313,439	27

Source: Department of Finance

According to the Department of Planning and Zoning (DPZ), the Howard County Economic Development Authority (HCEDA) will promote the program in the coming years with their existing budget appropriations. HCEDA confirmed it will not be seeking additional funding for marketing efforts including postcard mailings, social media, newsletters, and networking events.

Purpose:

The purpose of this legislation is to reestablish a tax credit, to be authorized for five years through June 30, 2031, against the County tax imposed on qualifying commercial and industrial real property located adjacent to U.S. Route 1. Below are notable provisions of the current tax credit:

- It includes a total of 125 percent of eligible verified expenses up to \$100,000.
- Ten percent of architectural and engineering (A&E) costs will be eligible.
- The annual limit on the total amount to be granted in a fiscal year is \$250,000.
- The unused portion of the credit can be carried forward for up to 5 years.
- Commercial or industrial property of less than 15 acres is eligible.
- The certificate of eligibility runs with the property and is not impacted by an ownership change

Other Comments:

The Administration has identified the potential applicant properties for this tax credit, as well as the history of the tax credit previously granted. Please see **Attachments A and B**.

According to the Administration:

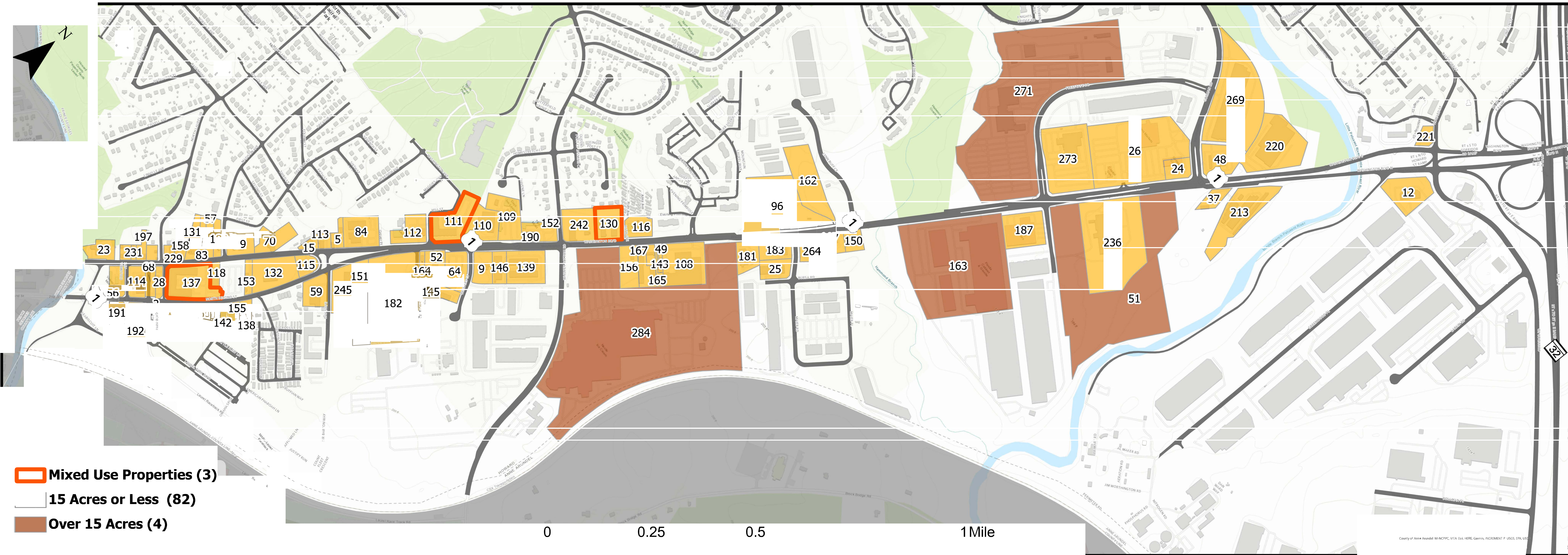
- The final date an applicant can apply for this tax credit will be April 1, 2030.
- This credit was designed to attract more applicants by:
 - Extending eligibility to properties with a residential component and/or are readily visible from a public road, if located on an eligible property on the 20.1929D Map, which increases the number of eligible properties by seven.
 - Removing the cap on verified expenses excluding new landscaping which will continue to have a \$100,000 maximum.
 - Removing the eligible parcel cap of 15 acres, which increases the applicant pool by ten.
 - Remove the requirement for the County to review and approve applications in the order applications are received.
- Commercial properties are eligible for other commercial credits such as the high-performance tax credit. Since the Route 1 tax credit can be carried forward, it will be applied to the tax bills last.
- A certificate of eligibility runs with the property and a change in ownership does not result in a reduction or recapture of a tax credit.

Attachment C provides a listing of newly eligible parcels through the addition of mix use property types and removal of parcel cap of 15 acres.

Commercial, Industrial, and Mixed Use Properties Visible from Route 1*

***Visibility from Route 1 is an estimation**

Location: South of Route 32



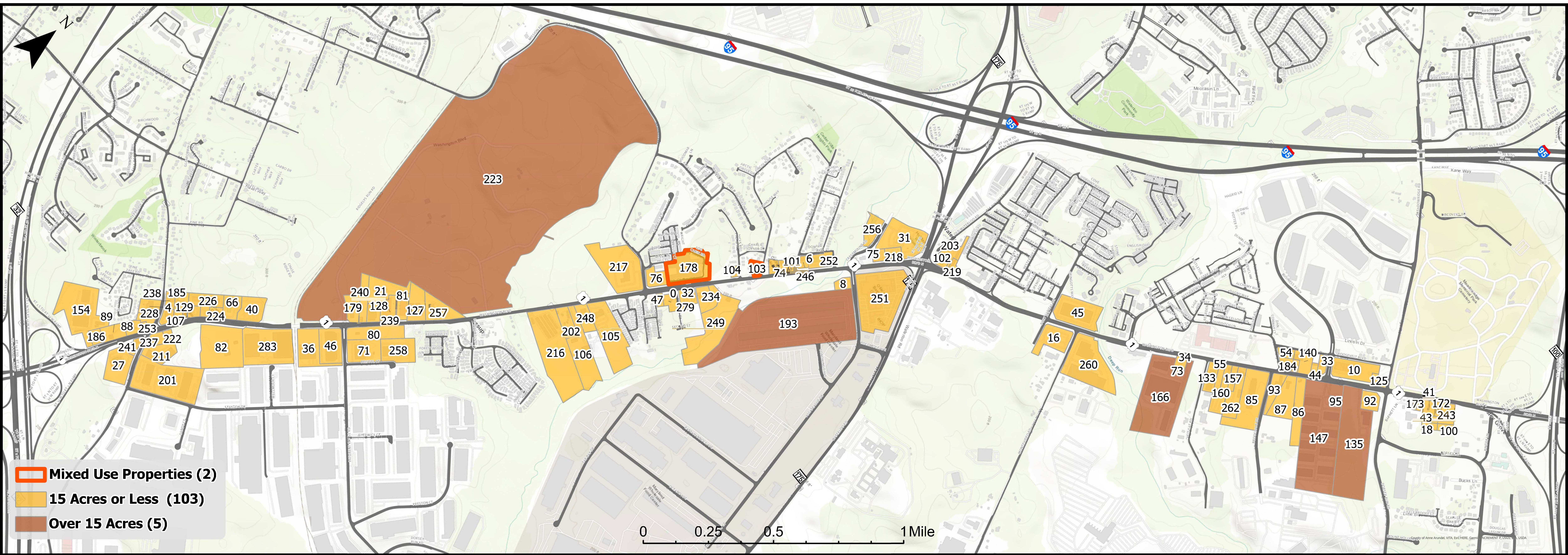
2	10113 NORTH SECOND ST	0.19	51	B&O HAMMONDS BRANCH	24.33	112	9920 WASHINGTON BLVD	1.89	142	RT 1	0.6	165	ROUTE 1	0.32	229	10110 ROUTE 1	0.33
5	ROUTE 1	0.75	52	9921 B WASHINGTON BLVD	0.94	113	9994 WASHINGTON BLVD	0.43	143	ROUTE 1	0.17	167	9749 ROUTE 1	1.21	231	10136 ROUTE 1	0.2
9	9889 BREWERS CT	1.338	56	ROUTE 1	1.05	114	10119 WASHINGTON BLVD	1.12	144	10095 N 2ND ST	0.35	180	10070 WASHINGTON BLVD	0.65	232	10140 ROUTE 1	0.4
12	8510 CORRIDOR RD	2.84	57	ROUTE 1	0.684	115	10001 WASHINGTON BLVD	0.851	145	9894 BREWERS CT	1.65	181	9705 WASHINGTON BLVD	1.5	236	9299 WASHINGTON BLVD	11.5
15	N LAUREL RD	0.7	59	9391 DAVIS AVE	1.85	116	9700 WASHINGTON BLVD	1.21	146	ROUTE 1	1.06	182	9941 WASHINGTON BLVD	10.333	242	9796 WASHINGTON BLVD	2.28
23	10150 WASHINGTON BLVD	1.16	64	9890 BREWERS CT	2.05	117	WASHINGTON BLVD	1	150	WASHINGTON BLVD	0.93	183	9651 WASHINGTON BLVD	1.386	245	9390 DAVIS AVE	2.28
24	8851 GORMAN ROAD	1.14	68	NORTH SECOND ST	0.686	118	ROUTE 1	0.5	151	WASHINGTON BLVD	2.06	187	9375 WASHINGTON BLVD	3.05	264	9155 MAIER RD	1.29
25	9150 & 9160 BURSA RD	1.31	70	WASHINGTON BLVD	1.27	130	9790 WASHINGTON BLVD	1.92	152	ROUTE 1 NS WHISKEY BOTTO	1.21	190	9826 ROUTE 1	0.35	269	8880 GORMAN RD	10.04
26	9250 WASHINGTON BLVD	12.24	83	10084 WASHINGTON BLVD	0.64	131	10092 WASHINGTON BLVD	0.97	153	10055 WASHINGTON BLVD	0.6	191	COLUMBIA AVE	0.75	271	8800 FREESTATE DR	33.23
28	9590 N LAUREL RD	0.502	84	9950 WASHINGTON BLVD	2.41	132	10052 WASHINGTON BLVD	2.95	155	ROUTE 1 LAUREL BY PASS	0.68	192	ROUTE 1 N OF BY PASS	1.34	273	8801 FREESTATE DR	6.68
29	I	1.79	96	9580 WASHINGTON BLVD	7.71	134	10081 N SECOND ST	0.46	156	9757 ROUTE 1	1.7	197	10128 ROUTE 1	0.6	284	9090 WHISKEY BOTTOM RD	48.32
37	ROUTE 1	0.84	108	9731 WASHINGTON BLVD	4	136	10091 WASHINGTON BLVD	0.36	158	10100 ROUTE 1	0.36	213	9155 WASHINGTON BLVD	4.54			
42	9747 WASHINGTON BLVD	0.4	109	9860 WASHINGTON BLVD	2.5	137	10095 WASHINGTON BLVD	3.516	162	9568 ROUTE 1	3.71	214	ROUTE 1	0.4			
48	GORMAN ROAD	2.381	110	9880 WASHINGTON BLVD	2.3	138	10061 N SECOND ST	0.74	163	9425 WASHINGTON BLVD	20.96	220	8860 GORMAN RD	5.66			
49	ROUTE 1	0.1	111	9900 WASHINGTON BLVD	0.48	139	ROUTE 1	2.83	164	9921 WASHINGTON BLVD	0.23	221	9016 ROUTE 1	0			

Route 1 Tax Credit Program: Eligible Properties

Commercial, Industrial, and Mixed Use Properties Visible from Route 1*

*Visibility from Route 1 is an estimation

Location: Route 32 to Route 100 (mid)



ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES
0	8161 WASHINGTON BLVD	1.18	43	WASHINGTON BLVD	0.57	87	7431 WASHINGTON BLVD	4.48	127	8366 WASHINGTON BLVD	3.26	193	CONOWINGO AVE	38.03	238	10215 GUILFORD RD	0.93
4	10220 GUILFORD RD	1.69	44	7410 WASHINGTON BLVD	0.439	88	8810 WASHINGTON BLVD	1.241	128	8402 WASHINGTON BLVD	1.44	201	10335 GUILFORD RD	12.59	239	ROUTE 1	1.73
6	8036 DONALD AVE	0.14	45	7700 PORT CAPITAL DR	6.39	89	8826 WASHINGTON BLVD	2.03	129	8686 WASHINGTON BLVD	0.321	202	WASHINGTON BLVD	2.18	240	ROUTE 1	2.176
8	7410 ASSATEAGUE DR	1	46	8325 PATUXENT RANGE RD	4.47	91	7430 WASHINGTON BLVD	0.45	133	7025 KIT KAT RD	2.291	203	7880 WASHINGTON BLVD	1.82	241	WASHINGTON BLVD RT 32	0.89
10	6785 BUSINESS PKWY #107	4.62	47	ROUTE 1	0.496	92	7311 WASHINGTON BLVD	1.831	135	7325 WASHINGTON BLVD	18.44	210	8700 WASHINGTON BLVD	1.003	243	WASHINGTON BLVD	0.54
16	MONTEVIDEO RD	0.54	54	7439 ROOSEVELT BLVD	0.82	93	7443 WASHINGTON BLVD	2.43	140	7435 ROOSEVELT BLVD	1.91	211	ROUTE 1	3	246	7395 CEDAR AVE	0.647
18	WASHINGTON BLVD	0.57	55	7509 WASHINGTON BLVD	0.91	95	7375 WASHINGTON BLVD	0.68	147	7351 WASHINGTON BLVD	23.17	216	8255 ROUTE 1	14.47	248	ROUTE 1	1.99
19	WASHINGTON BLVD	0.54	66	8550 ROUTE 1	2.24	100	WASHINGTON BLVD	0.63	154	8830 WASHINGTON BLVD	10.56	217	8151 MISSION RD	10.31	249	WASHINGTON BLVD.	10.42
21	8384 WASHINGTON BLVD	4.09	71	8331 BRISTOL CT	0.258	101	8040 WASHINGTON BLVD	0.387	157	7499 WASHINGTON BLVD	0.97	218	7930 ROUTE 1	0.984	251	7351 ASSATEAGUE DR	14.16
27	10350 GUILFORD RD	4.544	73	7561 WASHINGTON BLVD	1.74	102	7894 WASHINGTON BLVD	0.808	160	7491 WASHINGTON BLVD	2.96	219	7840 WASHINGTON BLVD	0.5	252	8000 WASHINGTON BLVD	1.82
30	WASHINGTON BLVD	0.63	74	8060 WASHINGTON BLVD	0.506	103	8070 WASHINGTON BLVD	0.63	166	7575 ROUTE 1	17.181	222	8755 ROUTE 1	0.643	253	ROUTE 1	0.33
31	7900 WASHINGTON BLVD	6.89	75	7940 WASHINGTON BLVD	0.872	104	8094 WASHINGTON BLVD	0.677	172	7239 WASHINGTON BLVD	0.54	223	ROUTE 1	280.53	256	7300 CRESTMOUNT RD	2.32
32	8145 WASHINGTON BLVD	1.67	76	8100 MISSION HILL PL	1.96	105	8211 WASHINGTON BLVD	8.91	173	7265 WASHINGTON BLVD	0.24	224	8600 ROUTE 1	0.804	257	ROUTE 1	3.57
33	6790 BUSINESS PARKWAY	0.881	80	8391 WASHINGTON BLVD	4.14	106	8225 WASHINGTON BLVD	7.01	178	8144 WASHINGTON BLVD	6.58	225	8620 ROUTE 1	0.804	258	8351 BRISTOL CT NS	4.55
34	WASHINGTON BLVD	0.02	81	8380 WASHINGTON BLVD	1.74	107	8680 WASHINGTON BLVD	0.787	179	8414 WASHINGTON BLVD	2.019	226	ROUTE 1	3.05	260	7151 MONTEVIDEO RD	10.48
36	8375 PATUXENT RANGE RD	4.97	82	8685 WASHINGTON BLVD	10	124	7263 WASHINGTON BLVD	0.237	184	7436 WASHINGTON BLVD	0.87	228	9470 GUILFORD RD	1.1	262	7491 WASHINGTON BLVD	3.44
40	8520 WASHINGTON BLVD	3.68	85	7471 WASHINGTON BLVD	8.46	125	7300 WASHINGTON BLVD	1.069	185	8690 WASHINGTON BLVD	0.99	234	WASHINGTON BLVD	2.27	279	8110 FLEMING ST	0.24
41	7253 7259 WASHINGTON BLV	0.97	86	7421 WASHINGTON BLVD	3.7	126	8064 WASHINGTON BLVD	0.764	186	8828 WASHINGTON BLVD	0.95	237	8775 ROUTE 1	1.033	283	8220 WELLMOOR CT	10.46

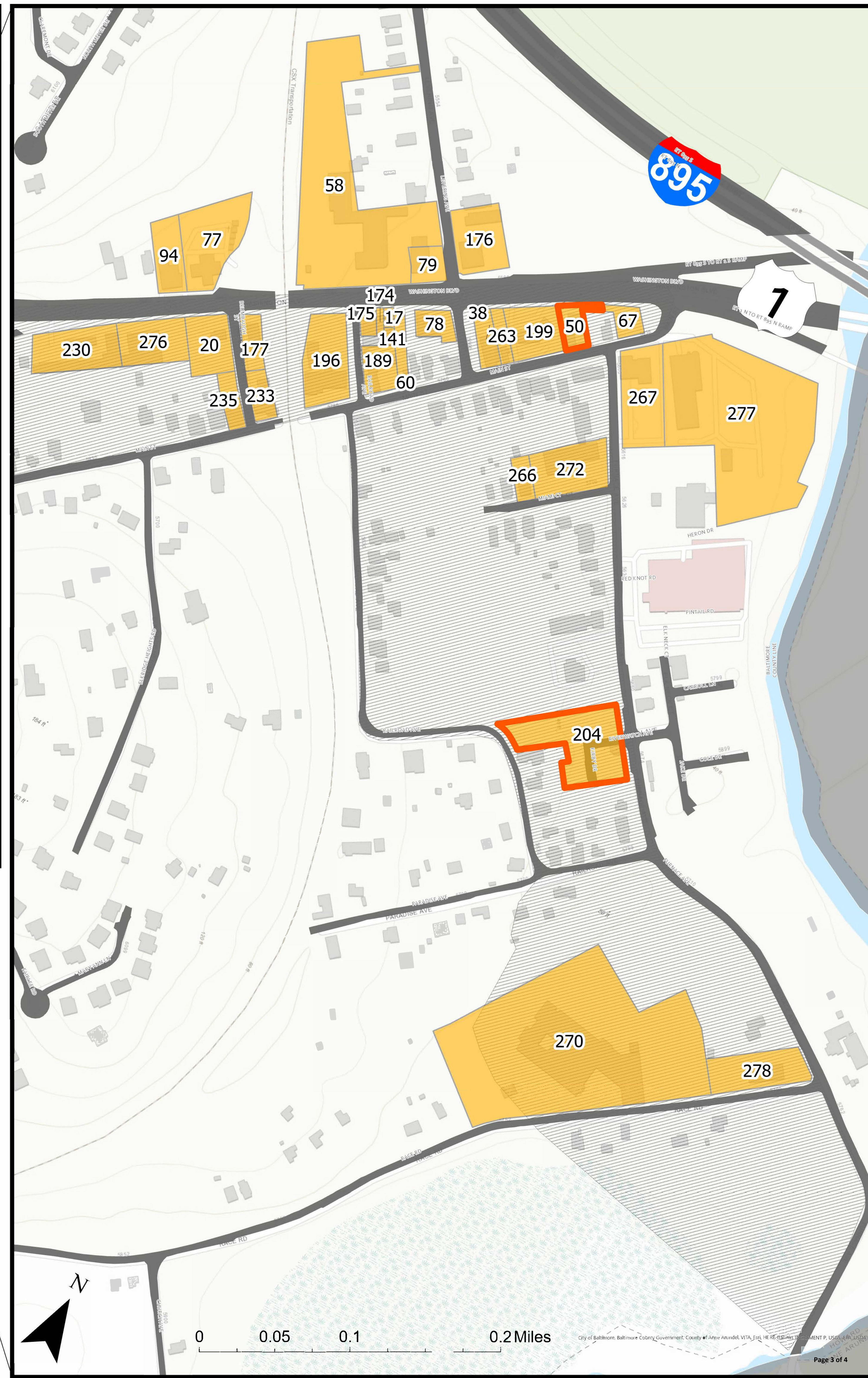
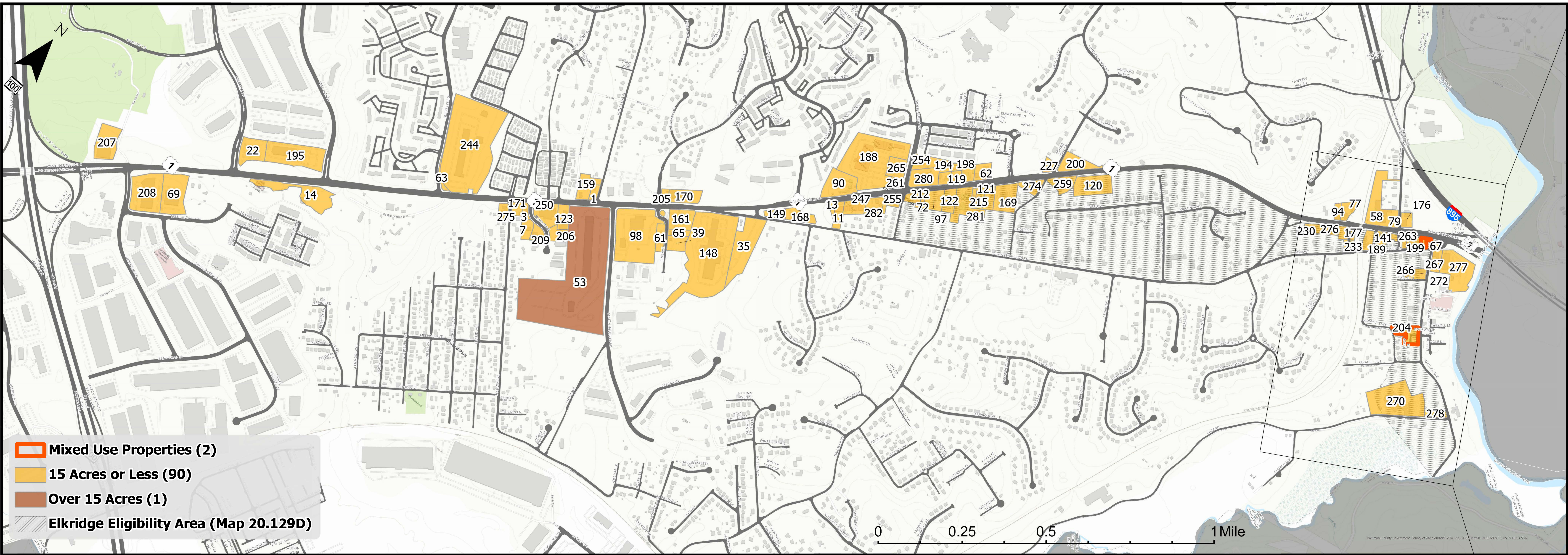
Route 1 Tax Credit Program: Eligible Properties

Commercial, Industrial, and Mixed Use Properties Visible from Route 1*

*Visibility from Route 1 is an estimation

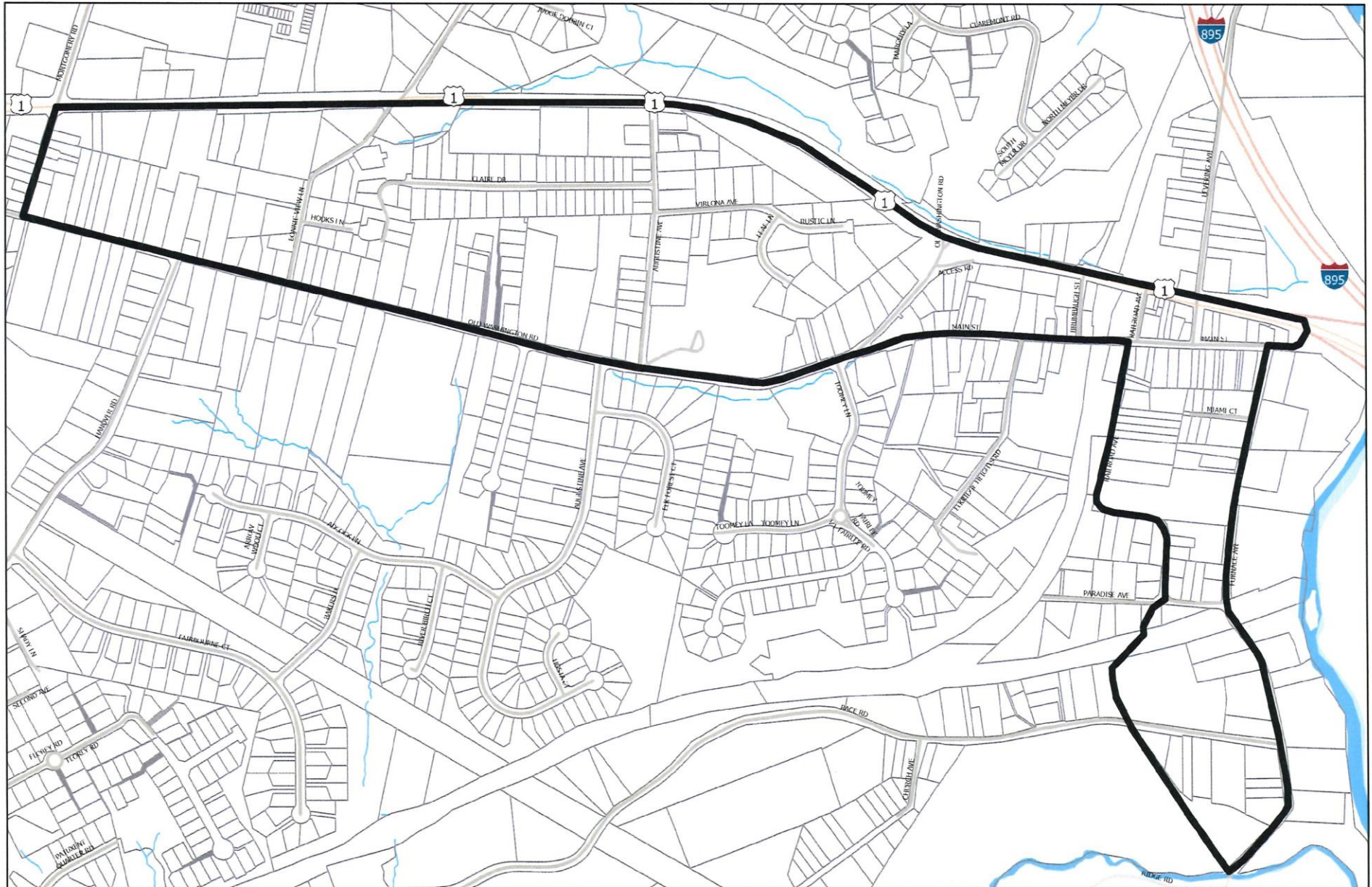
Location: North of Route 100 (Elkridge)

Location Extent: Elkridge Main Street



ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES	ID#	ADDRESS	ACRES
1	6170 HUNT CLUB RD	0.45	61	6158 PINE AVE	0.814	120	6149 WASHINGTON BLVD	2.56	177	5841 WASHINGTON BLVD	0.2	215	6245 ROUTE 1	0.613	268	6280 WASHINGTON BLVD	0.501
3	6310 HOWARD LN	0.35	62	6240 6244 WASHINGTON BLV	0.856	121	6241 WASHINGTON BLVD	0.83	188	7250 TO 7280 U S RT 1	8.41	227	5892 BONNIE VIEW LN	0.47	270	5710 FURNACE AVE	5.21
7	6320 HOWARD LN	0.71	63	ROUTE 1	0.34	122	6265 WASHINGTON BLVD	0.93	189	5782 MAIN ST	0.259	230	5871 WASHINGTON BLVD	0.69	272	5618 FURNACE AVE	0.75
11	WASHINGTON BLVD	0.805	65	6151 PINE AVE	0.48	123	6599 WASHINGTON BLVD	0.95	194	6262 WASHINGTON BLVD	0.34	233	5800 MAIN ST	0.183	274	6201 WASHINGTON BLVD	0.803
13	WASHINGTON BLVD	0.25	67	MAIN ST	0.15	141	WASHINGTON BLVD	0.056	195	7010 TROY HILL DR NES	4.25	235	MAIN ST	0.211	275	6653 WASHINGTON BLVD	0.55
14	6821 WASHINGTON BLVD	3.2	69	6625 SELNICK DR	3.27	148	6387 WASHINGTON BLVD	12.463	196	5831 WASHINGTON BLVD	0.7	244	WASHINGTON BLVD	14.52	276	5859 WASHINGTON BLVD	0.49
17	WASHINGTON BLVD	0.041	72	6285 WASHINGTON BLVD	0.229	149	WASHINGTON BLVD	0.578	198	6260 WASHINGTON BLVD	1.08	247	WASHINGTON BLVD	1.12	277	5681 MAIN ST	3.51
20	5849 WASHINGTON BLVD	0.434	77	5844 WASHINGTON BLVD	0.84	159	6600 WASHINGTON BLVD	1.31	199	5406 TO 5412 MAIN ST	0.468	250	ROUTE 1	1.71	278	5750 FURNACE AVE	0.6
22	7190 TROY HILL DRIVE	2	78	5811 WASHINGTON BLVD	0.18	161	6475 WASHINGTON BLVD	1.65	200	5895 BONNIE VIEW LN	1.58	254	7275 MONTGOMERY RD	1.25	280	6300 WASHINGTON BLVD	1.75
35	6387 OLD WASHINGTON BLVD	4.065	79	5816 WASHINGTON BLVD	0.25	168	6370 OLD BALTO WASH BLVD	1.06	204	5672 FURNACE AVE	1	255	6305 ROUTE 1	0.74	281	6251 WASHINGTON BLVD	2.52
38	5746 MAIN ST	0.17	90	6330 WASHINGTON BLVD	2.57	169	6225 WASHINGTON BLVD	2.087	205	ROWENBERRY DR	0.14	259	6195 WASHINGTON BLVD	1.16	282	6315 WASHINGTON BLVD	0.949
39	6157 PINE AVE	0.947	94	5854 WASHINGTON BLVD	0.36	170	6500 WASHINGTON BLVD	1.65	206	HOWARD LN	0.832	261	6310 WASHINGTON BLVD	0.508			
50	5720 MAIN ST	0.189	97	6281 WASHINGTON BLVD	1.154	171	6641 WASHINGTON BLVD	0.472	207	7078 WASHINGTON BLVD	2.28	263	5414 MAIN ST	0.121			
53	WASHINGTON BLVD	24.28	98	6525 WASHINGTON BLVD	7.51	174	5823 WASHINGTON BLVD	0.035	208	AMBERTON DR	4.77	265	7290 MONTGOMERY RD	1.197			
58	5820 WASHINGTON BLVD	3.42	99	6247 WASHINGTON BLVD	0.276	175	5827 WASHINGTON BLVD	0.088	209	6330 HOWARD LN	0.6	266	5720 MIAMI CT	0.139			
60	5766 MAIN ST	0.12	119	6270 WASHINGTON BLVD	0.43	176	5790 WASHINGTON BLVD	0.55	212	6295 MONTGOMERY RD	0.605	267	5695 MAIN ST	0.71			

Route 1 Tax Credit Elkridge Addition, 20.129D Map



 Elkridge Tax Credit Properties

0 0.05 0.1 0.2 Miles

Date: October, 2020

Attachment B

Attachment B												
CB46-2025												
		Final Approved Tax Credit:										
Owner	Address	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Schraf Associates LLC	9731 Washington Blvd	\$ 19,844	\$ 80,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
The Savage LLC	9375 Washington Blvd		48,117		31,283		20,601					100,000
SSZ Guilford Road Self Storage LLC	10305 Guilford Road			100,000								100,000
Ridge View LLC	9994 Washington Blvd			100,000								100,000
SCI Limited Partnership	8610 Washington Blvd				99,939							99,939
5782 Main Street LLC	5782 Main Street				100,000							100,000
Habibi Hassan & Mortazae Ashraf T/E	5871 Washington Blvd						15,186					15,186
Weick Properties LLC	5800 Main Street						13,512				39,300	52,812
Vishnu Property Bipin Aghera/ Super 8	9920 Washington Blvd							29,627			53,954	83,581
Wabasea Group, LLC Patapsco Bikes	5746 Main St							37,900				37,900
David J & Deborah A Marc (Salon)	5849 Washington Blvd							13,709				13,709
Danny Andrews (Andrews Equipment)	8414 Washington Blvd							68,764				68,764
Eric Epitzer Rockville Air (Aireco) Property	8860 Gorman Road							100,000				100,000
5820 LLC (Fleetpro)	5820 Washington Blvd								75,516		11,103	86,619
DC North (Holiday Inn Columbia-Jessup)	7900 Washington Blvd								100,000			100,000
Amani Investments Group LLC	10140 Route 1								34,500			34,500
Galaxy Electronics Inc (Galaxy Electronics)	9885 Washington Blvd								24,279			24,279
JNS Realty, LLC Napa Auto Parts)	7430 Washington Blvd								10,952			10,952
Eastern Hospitality LLC White Elk Motel	6195 Washington Blvd									9,442		9,442
8510 Corridor LLC Versa Tech	8510 Corridor Rd									69,868		69,868
Gardenia LLC	5841 Washington Blvd									5,889		5,889
		\$ 19,844	\$ 128,273	\$ 200,000	\$ 231,221	\$ -	\$ 49,299	\$ 250,000	\$ 245,247	\$ 85,199	\$ 104,357	\$ 1,313,439

Route 1 Tax Credit Newly Eligible Properties with Mixed-Use							
Owner Name	Business/Building	Project Address	Map ID #	Acres	Use	General Location	Tax Map/Parcel/Lot
10095 Owner LLC	Ashbury Courts Apartments	10095 Washington Blvd, Laurel, MD	137	3.52	Residential/C ommercial	South of Rt. 32	0050/0408/A-1
Howard County Housing Commission	Patuxent Square - Residences and Shops	9900 Washington Blvd, Laurel, MD	111	0.48	Residential/C ommercial	South of Rt. 32	0050/0426/1
Howard County Dept of Public Works	Vacant, formerly Hurst's Antiques (known as the "Hurst Property")	9790 Washington Blvd, Laurel, MD	130	1.92	Residential/C ommercial	South of Rt. 32	0050/0254
Misson Road Investors LLC	Mission Place Apartments and Shops	8144 Washington Blvd, Jessup, MD	178	6.58	Residential/C ommercial	Between Rt. 32 and Rt. 100	0043/0214/PAR C
Barksdale, Reginald S.	Vacant, formerly mechanic shop with a second-floor apartment and house in the rear	8070 Washington Blvd, Jessup, MD	103	0.63	Residential/C ommercial	Between Rt. 32 and Rt. 100	0043/0491/12
Our House LLC	Residence with auto mechanical office	5720 Main St, Elkridge, MD	50	8,232 sqft	Residential/C ommercial	North of Rt. 100	0038/0584
Howard County Housing Commission	Riverwatch Apartments and Offices/Retail	5672 Furnace Ave, Elkridge	204	1.00	Residential/C ommercial	North of Rt. 100	0038/0623/PAR A

Route 1 Tax Credit**Newly Eligible Properties with Greater Than 15 Acres**

Owner Name	Business/Building	Project Address	Map ID #	Acres	Use	General Location	Tax Map/Parcel/Lot
Edys Grand Ice Cream	Edy's Grand Ice Cream	9090 Whiskey Bottom Rd, Laurel, MD	284	48.30	Industrial	South of Rt. 32	0050/0509/A 2
Merritt 068 LLC	Warehousing/Retail	9900 Washington Blvd, Savage, MD	163	20.96	Industrial	South of Rt. 32	0047/0927/A 1
Investors Laurel	CarMax	8800 Freestate Drive, Laurel, MD	271	33.23	Retail	South of Rt. 32	0047/0142/B 1
Sherman Allied LLC	Shipping container storage	Washington Blvd	51	23.24	Industrial	South of Rt. 32	0047/0197/PAR 2
Chase Limited Partnership and NKA Chase Land LLC	The Savage Quarry	8420 Washington Blvd, Jessup, MD	223	280.53	Industrial	Between Rt. 32 and Rt. 100	0043/0234/PAR A
The Maryland Food Center Authority	Freight Deliveries/Logistics	7460 Conowingo Ave, Jessup, MD	193	38.03	Industrial	Between Rt. 32 and Rt. 100	0043/0632/PAR C
Merritt-MS1 LLC	Warehouse/office	7575 SE Route 1, Elkridge, MD	166	17.34	Industrial	Between Rt. 32 and Rt. 100	0043/0535/PAR A
Dorsey Run Realty Company	Warehouse/office	7351 Washington Blvd, Elkridge, MD	147	23.17	Mixed Use Commercial/Industrial	Between Rt. 32 and Rt. 100	0043/0062
Corckran Brothers	Sunbelt Rentals	7325 SE Washington Blvd, Elkridge, MD	135	18.44	Industrial	Between Rt. 32 and Rt. 100	0043/0065/16
Overnite Transportation Co	Freight deliveries/logistics	6571 Washington Blvd, Elkridge, MD	53	24.28	Industrial	North of Rt. 100	0038/0298/PAR A