

PROGRAM	Manufacturing Machinery Tax Exemption (MMTE)
PURPOSE	To encourage, retain, expand or establish manufacturing industries in Worcester County. To date, 12 companies participated in the program.
DESCRIPTION	The MMTE provides a tax exemption on new manufacturing machinery and equipment installed after January 1, 1993 with an aggregated cost of \$10,000 or more per year of acquisition. The tax exemption is granted from the first year the equipment is taxable until it is sold, no longer leased, taken out of use, or after seven years, whichever occurs first.
ELIGIBLE	Equipment that is capitalized for the purpose of claiming depreciation and is used to manufacture, assemble, process, fabricate or refine products for sale. Also includes any machinery, device or equipment required to conform to air or water pollution standards or used to recycle glass, metal, plastic, paper or building materials.
PROCEDURE	<p>After paying the Worcester County Treasurer for taxes due for eligible equipment, owners may submit refund application for taxes paid on any eligible machinery.</p> <p>In the application, identify the machinery, facility location, assessed valuation and tax, year acquired and first taxed, depreciation schedule, and certification that it is still in use in County. Submit application with copies of the following to the Worcester Department of Finance (below):</p> <ol style="list-style-type: none">1. Paid Tax Bill2. Personal Property Return filed with MD Dept. of Assessments & Taxation3. Copy of equipment lease, if applicable
CONTACT	<p>For further information or questions, please contact:</p> <p>Christine Vandercook, Accounting Clerk Worcester County Department of Finance P.O. Box 248, Snow Hill, MD 21863 (410) 632-0686 x1223 cvandercook@co.worcester.md.us</p>

Authority for this exemption is found in Section 1-301(a) of the Taxation and Revenue Article of the Code of Public Laws of Worcester County and further described in a Resolution authorizing this exemption dated June 15, 1993 and signed by the Worcester County Commissioners.