





# INSTRUCTIONS FOR GROUND RENT REGISTRATION OF RESIDENTIAL PROPERTIES SUBJECT TO GROUND LEASES

**NOTE: THE LEASE HOLDER OF MORE THAN 25 GROUND RENTS SHOULD CONSIDER CONTACTING THE DEPARTMENT TO OBTAIN A "FILE FORMAT" DESCRIPTION FOR SUBMITTING THIS FORM ON COMPACT DISK (CD).**

**ITEM 1 – REAL PROPERTY TAX IDENTIFICATION NUMBER OF THE PROPERTY SUBJECT**

**TO THE GROUND LEASE:** The identification number is composed of the two digit county code where the property is located, followed by an account number up to 14 characters in length. This information can be obtained for a property from an assessment notice or by going to the Real Property Data Search link on the Department's website and choosing the appropriate county and entering the street address.

Allegany - 01	Calvert - 05	Charles - 09	Harford - 13	Prince George's - 17	Talbot - 21
Anne Arundel - 02	Caroline - 06	Dorchester - 10	Howard - 14	Queen Anne's - 18	Washington - 22
Baltimore City - 03	Carroll - 07	Frederick - 11	Kent - 15	St. Mary's - 19	Wicomico - 23
Baltimore Co. - 04	Cecil - 08	Garrett - 12	Montgomery - 16	Somerset - 20	Worcester - 24

**ITEM 2 – PREMISE ADDRESS:** Enter the correct street number and full address of the property subject to the ground lease.

**ITEM 3 – NAME AND ADDRESS OF GROUND LEASE TENANT:** Enter the name and address of the ground lease tenant to whom the ground rent bill is sent. The name should be entered as first name, middle initial and last name.

**ITEM 4 – COUNTY NAME:** Enter the name of the County where the property is located or check box for Baltimore City

**ITEM 5 – CURRENT DEED INFORMATION:** Provide the specific Book and Page references for the deed by which the leaseholder holds title to the ground rent. The clerk's initials and the year the deed was recorded are helpful but optional entries. The name of the grantee in this deed must match the name in Item 8. This item must be completed upon submission. SDAT is unable to provide assistance with title searches. An application cannot be processed without this information and will be rejected.

**ITEM 6 – RANGE OF YEARS:** To the best of the filer's knowledge, indicate the specific range of years in which the ground lease was created. A single selection must be designated.

**ITEM 7 – TOTAL ANNUAL GROUND RENT AMOUNT:** Enter the total amount of ground rent the tenant pays in a year.

**ITEM 8 – RENT PAYMENT DUE DATES:** The month and day of the year for payment(s) should be specified (for example, annually on January 1, or semi-annually on January 1 and July 1).

**ITEM 9 – NAME AND ADDRESS OF GROUND LEASE HOLDER:** Enter a full and complete name and address for the holder of the ground lease. **A telephone number/email address are helpful but optional entries.**

**ITEM 10 – NAME AND ADDRESS WHERE GROUND RENT PAYMENT IS MAILED:** Enter the full and complete name of the person or entity to which the check is made payable and the address where a tenant is required to send the ground rent payment. **A telephone number/email address are helpful but optional entries.**

**ITEM 11 – DATE THIS FORM WAS PREPARED:** The filer should enter the actual date this form was prepared for submission to the Department.

**ITEM 12 – REGISTRATION FEE AND MAILING ADDRESS:** The registration fee for each filing is \$10.00 for the first ground rent reported and \$5.00 for each additional ground rent in the same mailing. Check payment for the registration fee along with the completed form(s) or CD submission should be mailed to the Department of Assessments and Taxation, 301 W Preston Street, 8<sup>th</sup> Floor, Baltimore, MD 21201.