.01 Definitions.

A. In this subtitle, the following words have the meanings indicated.

B. “Applicant” means an applicant for a tax credit under this subtitle.

C. “Application” means an application for a tax credit under this subtitle.

D. “County Administrative Officer” means the County Administrative Officer or the County Administrative Officer’s Designee.

E. “Director” means the Director of Budget and Finance or the Director’s designee.

.02 Appeals.

A. This Regulation applies to the denial of an application for a tax credit or termination of a tax credit under this subtitle.

B. If the Director denies an application, is deemed to have denied an application or terminated a tax credit, the applicant may appeal the decision by submitting a written statement with reason for the appeal to the County Administrative Officer.

C. The applicant shall submit the appeal within 15 days after the denial.

D. The County Administrative Officer may reverse, affirm, or modify the Director’s decision within 15 days after receipt of a timely appeal.

E. If the County Administrative Officer fails to act on an appeal within 15 days after receipt of the appeal, the decision of the Director shall be deemed affirmed.

Administrative History
COBAR Title 05, Subtitle 02, Chapter 01 first adopted: May 6, 2014