RESOLUTION NO. 3041

A RESOLUTION OF THE CITY OF SALISBURY, MARYLAND DECLARING THAT APARTMENTSMART.COM, INC IS ELIGIBLE TO RECEIVE ENTERPRISE ZONE BENEFITS FOR PROPERTY LOCATED AT 207 E MARKET STREET, SALISBURY, MARYLAND.

WHEREAS the City of Salisbury, Maryland and Wicomico County created an Enterprise Zone on June 6, 1983 for the purpose of encouraging economic development of the area encompassed within the boundaries of such zone; and

WHEREAS the Enterprise Zone was created under authority granted by the State of Maryland; and

WHEREAS the State Code permits certain benefits to be extended to businesses that locate or expand in the Enterprise Zone provided that they meet certain standards; and

WHEREAS, the City of Salisbury and Wicomico County have also established certain standards, which must be met in order for a business to be deemed eligible to receive Enterprise Zone benefits; and

WHEREAS, ApartmentSmart.com, Inc meets the standards set forth in the State Code and in local regulations to be eligible to receive Enterprise Zone benefits; and

WHEREAS, David Layfield, representing ApartmentSmart.com, Inc has requested that the company be designated as eligible for Enterprise Zone Income Tax Credit benefits because of its hiring of two or more new full time employees.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Salisbury, Maryland that ApartmentSmart.com, Inc be designated as eligible to receive the benefits of the Enterprise Zone effective upon the adoption of this resolution contingent upon its hiring two or more full time employees.

The above Resolution was introduced, read and passed at the regular meeting of the Salisbury City Council on the 22^{nd} day of June, 2020.

ATTEST:

Kimberly R. Nichols

CITY CLERK

John R. Heath

PRESIDENT, City Council

APPROVED by me this

__24_ day of ___ June _____ 2020.

Julia Glanz'

City Administrator, City of Salisbury

INTER	
	MEMO
OFFICE	MEMO

Office of the Business Development

To: City Council From: Laura Soper

Subject: Enterprise Zone Eligibility – ApartmentSmart.com, Inc

Date: June 25, 2020

Attached is a copy of the application requesting Enterprise Zone designation for ApartmentSmart.com, Inc that I received from David Layfield. I have reviewed this application and, to the best of my knowledge, this establishment meets all of the qualifications to be so designated. This property is located within the boundaries of the City's Enterprise Zone, and this company has invested more than \$50,000 in the property and/or has hired (or will hire) two or more NEW full time employees since locating in the Enterprise Zone.

I recommend that the City Council adopt the attached resolution designating ApartmentSmart.com, Inc located at 207 E Market Street, eligible to receive the benefits of the Enterprise Zone.

As a reminder, companies that are declared eligible for enterprise zone benefits are able to receive either a one time Income Tax Credit of \$1,000 per new employee hired or a 10 year Property Tax Credit. The purpose of this program is to encourage industries to locate in areas identified as enterprise zones and to reinvest in such properties.

cc: Mayor Day Julia Glanz Kim Nichols

Attachments

Application for Maryland State Enterprise Zone Certification in

Salisbury-Wicomico County, Maryland

This application will determine whether your business, property, or developer is eligible for Maryland Enterprise Zone tax credits. If determined to be eligible, you will receive a letter from the Enterprise Zone Administrator indicating which tax credit(s) you are eligible to receive.

Applying For:		
Income Tax Credit		
Real Property Tax Credit	 ,	
Personal Property Tax Credit (Applies only to Focus Area Zones)		
This Section is to be filled by Local Zone Administrators Only		

The Real Property Credit

A ten-year credit against local property taxes is available to companies that locate, expand, or substantially improve business properties in the Enterprise Zone. The property tax credit is equal to 80% of the difference between the base value of the property (the assessment in the year prior to new construction, expansion, or substantial improvement) and the newly assessed value of the property after the investment is made. The property tax credit is 80% for five years. During the last five years, the property tax credit declines 10% annually; the credit is 70%, 60%, 50%, 40%, and 30% respectively. This tax credit is administered to the real property owner in their Property Taxes.

Necessary Qualifications

- Applicant must plan to make a capital investment in its property of \$50,000 or more
- Applicant should be mindful of having a base assessment done before commencing work
- Applicant should apply after receiving all required building permits and before or at the beginning of construction.
- Only commercial properties may apply, any portion of the property devoted to residential use may not receive the credit
- In order to receive a property tax credit for the next taxable year (beginning on July 1 when the tax bill is issued), the local Zone Administrator must certify to the Department of Assessments and Taxation the eligibility of a particular business by no later than the end of the preceding calendar year on December 31st.
- The granting of an Enterprise Zone property tax credit is affected by the timing of the
 completion of capital improvements, the assessment cycle, and how the improvements are
 assessed. (I.E. the improvement must change the value of the real property)
- The law states that the credit shall be granted to the "owner" of a qualified property. In cases
 where a lessee make the capital improvements, the lessees should make a contractual
 provisions with the owner of the qualified property regarding receipt of the property tax credit.

The State Income Credit

This credit is applied to your state income taxes, and its value is based on the number and type of new employees hired by the business. To receive the credit the business must meet the following:

- Must have hired two or more employees that meet necessary qualifications
- Must have been hired after the date on which the Enterprise Zone was designated or the date on which the business relocated in the Enterprise Zone, whichever is later.
- Must be filling a new position or replacing an employee who was previously certified as economically disadvantaged
- Must have been employed at least 35 hours a week for at least six months
- Must be paid at least 150% of the federal minimum wage throughout his or her employment by a business entity before or during the taxable year for which the entity claims a credit
- Must have spent at least half of his or her working hours in the Enterprise Zone or on activities directly resulting from the business location in the zone
- Must be a new employee or an employee rehired after being laid off by the business for more than one year

There are two types of income tax credits. If the employee is not economically disadvantaged, you may qualify for a one-time credit of \$1,000 per employee. If the employee is economically disadvantaged (as determined by the Maryland Jobs Service), you may take a credit up to \$3,000 of the employee's wages in the first year of employment. The credit is \$2,000 in the second year, and \$1,000 in the third. Once/if you have been certified, you can claim these credits upon filing a Tax Return.

- To be eligible, an applicant must answer all questions in Sections A and B
- If applying for the "Property" tax credit, please complete Section C
- If applying for the "Employment (income)" tax credit, please complete Section D
- If the account is located in Focus Area and you are applying for the "Personal Property" tax credit, please complete Section E

2

Section A: Applicant Information Name of Business / Developer applying for Enterprise Zone credits: Apartment Smart. Com, Inc. Name of Contact Person: David Layfield Title: CEO Phone: 443.615.7120 Email: dave @apartment smart. com Mailing Address: 207 E. Market Street, Suite 200, Salisburg, MT 21801 **Enterprise Zone Property Information** Section B: Enterprise Zone Property Address: 207 E Market Street Suite 200 Salisbury, MD 21801 Property Tax Account Number: 05-017270 Property Ownership: 212 East Main Street LLC Lease: X Own: ____ If leased, please provide a copy of your lease agreement Please also include: Certificate of Good Standing from the State Department of Assessments & Taxation \Box Proof that your Real Property & Personal Property Taxes are current and paid Section C: **Enterprise Zone Property Improvements Information** To be eligible for Enterprise Zone property tax credits, the application must be submitted prior to the project completion date and issuance of User/Occupancy Permits. If the developer or company making property improvements is applying on behalf of the property owner, the property owner must concur with the application by co-signing below. The property tax credits are automatically applied to the property tax bill (i.e., directly awarded to the property owner only). If you are not applying for the property tax credit, this section may be left blank. Owner of the Real Property: ___ If not owned by an individual, please name all owners/principals of aforementioned organization:

Mailing address of property owner: ____

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Phone:			
Email Address:			
Project Start Date:			
Anticipated Project Completion Date:			
Briefly describe capital improvements plans:			
Type of Construction and Costs			
Cost of building(s) & land (acquisition): \$			
New Construction: \$			
Rehabilitation: \$	·		
Cost of new machinery & equipment*: \$			
I agree as a condition if certification to provide all darequested.	ta required by the Enterprise Zone Administrator as		
Name of Applicant:	Position/Title:		
Applicant Signature:	Date:		
Name of Property Owner:	Position/Title:		
Property Owner Signature:	Date:		

^{*}Cost of new machinery & equipment is not a part of real property assessment.

Section D: Enterprise Zone Employment Tax Credit Information

To be eligible of Enterprise Zone employment tax credits, please complete the following section. Employment tax credits to be applied against State income tax liabilities are available for certain new employees hired in the Enterprise Zone. The requirements for qualified employees can be found on Maryland Department of Commerce Website: http://commerce.maryland.gov/fund/programs-for-businesses/enterprise-zone-tax-credit. If you are not applying for the employment tax credit, this section may be left blank.

Company Applying for Employment Credit (the company that will file State Income Taxes on behalf of the
organization): Apartment Smart. com, Inc.
If not owned by an individual, please name all owners/principals of aforementioned organization:
David F. Layfield Jr.
Federal Employer Identification Number (EFIN): 20 - 3977220
Unemployment Insurance #: 60606803 NAICS Code (if available): 519130
Type of Business (i.e., restaurant, retail, financial services, etc.): web publishing
Is business located in the Enterprise Zone now? Yes No
If yes, since what year: 2019
Is the business relocation from another place? Yes _X No
If yes, where was the previous location?: 1813 Sweethay Drive, Sal: Shury, MD 780 Is the business a new, start-up? Yes No
Is the business a new, start-up? Yes No
Did the Enterprise Zone benefits affect your decision to locate at this address? Yes X_No
If yes, please explain how the Enterprise Zone benefits will assist your business. :
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Number of existing employees:
If you are new to the Enterprise Zone, please provide the number of employees before relocating or locating in the Enterprise Zone:
If you were already located in the Enterprise Zone, please provide the number of employees as of date of this application in the Enterprise Zone:
Number of new full-time jobs to be created in the Enterprise Zone in the next 12 months:
Number of new part-time jobs to be created in the Enterprise Zone in the next 12 months:
I agree as a condition of certification to provide all data required by the Enterprise Zone Administrator

Name of Applicant: David Lantie 1	_Position/Title:
Signature: Dan H	Date: 2/18/2020

AGREEMENT AND LEASE

THIS AGREEMENT AND LEASE, made this ______ day of January, 2020, by 212

East Main Street, LLC, a Maryland limited liability company ("Lessor") and Apartmentsmart.com, Inc., ("Lessee"), WITNESSETH:

THAT the said Lessor does hereby demise and let unto the Lessee and the said Lessee does hereby rent from the Lessor the following described premises, to wit: All that Suite No. 200, Second Floor in the "Perdue Building", located at 207 East Market Street, Salisbury, Wicomico County, Maryland. Lessee shall be provided with the non-exclusive, shared use of the 207 Conference Room, and internet/wifi provided by Lessor.

TO HAVE AND TO HOLD the same with the appurtenances thereunto belonging unto the said Lessee for and during a term of twelve (12) months, effective and beginning January 1, 2020 and ending on December 31, 2020.

Yielding and paying therefor, during a twelve (12) month renewal, a 12-month rent as follows: \$42,000.00, payable in twelve (12) monthly installments of \$4,500.00 each. Effective January 1, 2020, each subsequent month's rent shall be \$4,500.00 per month, to be paid on or before the 1st day of each month thereafter.

The lease shall automatically renew for additional periods of one (1) month each, unless either party gives the other ninety (90) days' written notice in advance before the end of each such period that it will not be renewed. On every anniversary of the beginning of the initial term, January 1, the rent will increase to 105% of the previous rent.

Lessee previously deposited the sum of \$675.00 to Lessor as a security deposit, which Lessor carries over to this lease, and Lessor shall deposit an additional security deposit in the sum of \$325, for a total security deposit of \$1,000, that may be used by the Lessor in the event of the breach by Lessee of any of the covenants and agreements herein contained. This sum shall be returned to the Lessee within forty-five (45) days after the lease term, less any expenses caused by the breach of any conditions of this lease and any sums due from Lessee.

1. COVENANTS OF LESSEE:

The said Lessee does hereby covenant and agree with said Lessor that it will:

- (a) Pay the rent at the times provided by this lease and pay a late fee of \$50.00 in the event rent is not received by Lessor within five (5) days of the due date;
- (b) Use and occupy said premises only by Lessee, as an office for services of the tenant and his employees, or for such other use as agreed to in writing by Landlord.
 - (c) Not commit any waste therein;

- (d) Not use or occupy said premises for any unlawful purpose; and conform to and obey all present and future laws and ordinances, and all rules, regulations, requirements and orders of all governmental authorities or agencies, respecting the use and occupation of (but not repairs or alterations in or to) the demised premises;
- (e) Not assign this Lease, nor sublet said premises, nor any part thereof, without the written consent of said Lessor, provided, however, such consent shall not be unreasonably withheld;
- (f) Not use or occupy said premises, or permit the same to be used or occupied, for any purpose or business deemed extra hazardous on account of fire or otherwise;
- (g) Make no alterations or additions in or to said premises without the written consent of Lessor, which consent shall not unreasonably be withheld;
- (h) Leave the premises at the expiration or prior termination of this lease or any renewal or extension thereof, in as good condition as received or in which they may be put by the Lessor, excepting reasonable wear and tear, and damage arising from the negligence or default of the Lessor, or its agents or employees, or from any of the causes set forth in paragraph 3(a);
- (i) Permit the Lessor to enter upon said premises at all reasonable times to examine the condition of the same;
- (j) Maintain liability insurance in the amount of at least \$500,000.00 and furnish a Certificate of Insurance to Lessor annually.
- (k) Indemnify and save harmless the Lessor from and against any loss, damage and liability (except fire loss and losses commonly insurable by extended coverage endorsement) occasioned by, growing out of, or arising or resulting from any default hereunder, or any tortious or negligent act on the part of the Lessees, their agents or employees; and

2. COVENANTS OF LESSOR:

And the Lessor on its part covenants and agrees with the Lessee that it will:

- (a) Maintain the demised premises in good repair and tenantable condition during the continuance of this Lease, except in case of damage arising from the negligence of the Lessee or his agents or employees subject, however, to the provisions of Paragraph 3 (a).
- (b) Indemnify and save the Lessee harmless from and against any loss, damage and liability (except fire loss and losses commonly insurable by extended coverage endorsement) occasioned by, growing out of, or arising or resulting from any default hereunder, or any tortious or negligent act on the part of the Lessor, the Lessor's agents or employees;

- (c) Furnish electricity, water, heat, air conditioning, broadband Internet, janitor service for the halls and bathrooms without additional cost to the Lessee;
 - (d) Furnish shared toilet facility on the second floor;
- (e) If available at the time requested of the Lessor, up to two (2) parking permits for the lot adjacent to East Market Street will be furnished Lessee upon the payment by the Lessee of an amount equal to Lessor's actual cost thereof, which is currently \$40.00 per month effective January 1, 2018. These permits shall remain the property of Lessor;

3. MUTUAL COVENANTS:

It is mutually agreed by and between the Lessor and the Lessee that:

- (a) If during the term hereof the demised premises or any part thereof be rendered untenantable by public authority, or by fire or the elements, or other casualty (except such as shall have resulted from the negligence of the Lessee), a proportionate part of the rent herein reserved (whether paid in advance or otherwise), shall be abated and suspended, according to the extent of such untenantability, until the premises are again made tenantable and restored to their former condition by the Lessor; and if the premises or a substantial part thereof are thereby rendered untenantable and so remain for a period of sixty days, the Lessee may at his option terminate this Lease; if the premises cannot by reasonable efforts be restored to their former condition within 60 days, either the Lessor or the Lessee shall have the option of terminating this Lease by written notice to the other; nothing contained herein shall be construed as a waiver or relinquishment of the Lessee's right to compensation for the value of his lease and improvements made by him where said lease is terminated by reason of the exercise of the power of eminent domain;
- (b) All fixtures and/or equipment of whatsoever nature as shall have been installed in the demised premises by the Lessee, whether permanently affixed thereto or otherwise, shall continue to be the property of the Lessee, and may be removed by Lessee at its option at the expiration or termination of this Lease or any renewal or extension thereof, provided, however, the Lessee shall at its own expense repair any injury to the premises resulting from such removal and restore the premises to its former condition;
- (c) If the Lessee shall pay the rent as herein provided, and shall keep, observe and perform all of the other covenants of this Lease by it to be kept, performed, and observed, the Lessee shall and may, peaceably and quietly, have, hold, and enjoy the said premises for the term aforesaid;
- (d) If the Lessee shall at any time be in default in the payment of rent herein reserved or in the performance of any of the covenants, terms, conditions or provisions of this lease, and the Lessee shall fail to remedy such default within ten days after written notice thereof from the Lessor, or if the Lessee shall be adjudged a bankrupt, or shall make an assignment for the benefit

of creditors, or if a receiver of any property of the Lessee in or upon said premises be appointed in any action, suit or proceeding by or against the Lessee, or if the interest of the Lessee in said premises shall be sold under execution or other legal process, it shall be lawful for the Lessor to enter upon said premises, and again have, repossess and enjoy the same as if this Lease had not been made, and thereupon this lease and everything herein and determine, without prejudice however to the right of the Lessor to recover from the Lessee all rent due up to the time of such entry. In case of any such default and entry by the Lessor said Lessor may relet said premises for the remainder of said term for the highest rent obtainable, and may recover from the Lessee any deficiency between the amount so obtained and the rent herein reserved;

- (e) This lease and all the covenants, provisions and conditions herein contained shall inure to the benefit of and be binding upon the heirs, legal representatives, successors and assigns of the parties hereto provided, however, that no assignment by, from, through or under the Lessee in violation of any of the provisions hereof shall vest in the assigns any right, title or interest whatsoever.
- (f) The lease shall automatically renew for additional periods of one (1) month each unless either party gives the other ninety (90) days' written notice in advance before the end of each such period that it will not be renewed. On every anniversary of the beginning of the initial term, January 1, the rent will increase to 105% of the previous rent.
- (g) Tenant shall obtain its own insurance against loss or damage to its property on the premises and the parties hereto hereby release each other from responsibility for loss or damage occurring on or to the leased premises or the premises of which they are a part or to the contents of either thereof, caused by fires or other hazards ordinarily covered by Fire and Extended Coverage Insurance policies and each waives all rights of recovery against the other for such loss or damage lawfully attribute to the negligence of either party, whether in whole or in part, a contributing cause of the casualty giving rise to the loss or damage, shall not affect the foregoing release and waiver.

4. GENERAL

- (a) Lessor, his licensees, agents and employees shall have the right to enter the premises hereby without notice, upon assuming full responsibility for the acts of the entrant authorized, for any lawful purpose, including repair, extension of utility services or other facilities to other parts of the building, or otherwise; such entry not, however, to unreasonably interfere with Lessee's use.
- (b) The Lessor shall keep and maintain the bathrooms and the hallways leading to the property rented at his own cost and expense, providing the necessary janitor's services to said areas on a weekly basis, and more often as may be needed, to maintain a reasonably clean and acceptable appearance.

- (c) Lessee shall place its trash in the containers in the trash room located in the alley adjacent to the building.
- (d) Lessee shall provide, at Lessee's expense, all telephone, teletype, computer or other lines, equipment and facilities and all costs in connection with extension thereof to and from the premises hereby leased as may be desired without any further costs or expense to the Lessor.
- (e) Lessor reserves the right to control heat and air conditioning to the premises and to limit the use of the systems providing heat and air conditioning at times other than regular business hours and on weekends.
- (f) Lessee shall provide at his own cost and expense chair pads at desk which may be desirable or necessary to prevent unusual wear and tear of the carpet and shall provide his own cleaning of the inside of said office as may be desirable or necessary.
- (g) Lessor reserves the right to use a locking system whereby the door is automatically locked on other than regular business hours, which code will be made available to the tenant, and its employees, so that said lock may be by-passed whenever the Lessor needs to do so.
- (h) Lessee may at Lessee's sole expense paint the unit, including currently painted panel and the paneling that still has wood veneer, conditioned upon the written consent of the Landlord regarding the color and number of coats of the paint; Lessee may replace at Lessee's discretion and cost some of the window/blinds in the unit with blinds approved by Landlord, in writing, prior to replacement.
- (i) Whenever used in this Lease and Agreement, except where the context clearly requires otherwise, the masculine gender includes the feminine and neuter, and vice versa, the singular number includes the plural, and the plural includes the singular, to the end that the proper and intended parties shall be as indicated without regard as to their designation.

[Signature Page Follows]

IN WITNESS WHEREOF this Agreement and Lease has been executed by the Lessor and the Lessee as of the day and year first above written.

LESSOR:

212 EAST MAIN STREET, LLC

Thomas J. Avd, Jr.

Authorized Person

LESSEES:

Apartmentsmart.com, Inc.

David F. Layfield, Jr.

Authorized Agent

Laura Soper

From: Kay Lundy

Sent: Tuesday, May 19, 2020 4:14 PM

To: Olga Butar
Cc: Laura Soper

Subject: Re: Enterprise Zone avert

Laura,

The corporation ApartmentSmart.com Inc. SDAT # F-16974685 is in good standing with the SDAT, and is a non-assessable account, which means they have no assessment or taxes.

Can you verify that this is the correct SDAT # with the applicant?

Thanks

Kay

From: Olga Butar <obutar@salisbury.md>
Sent: Tuesday, May 19, 2020 9:35 AM
To: Kay Lundy <klundy@salisbury.md>
Cc: Laura Soper <lsoper@salisbury.md>
Subject: FW: Enterprise Zone avert

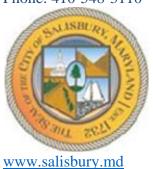
Good morning Kay,

Please see request below. Thank you,

Olga Butar Assistant Director of Finance - Operations City of Salisbury 125 N. Division St Salisbury, MD 21801

Email: obutar@salisbury.md

Phone: 410-548-3110



Laura Soper

From: Amanda Pollack

Sent: Tuesday, May 19, 2020 1:35 PM

To: Laura Soper

Subject: Re: Enterprise Zone avert

Laura,

This property meets all building, zoning, stormwater and historic approvals.

Amanda

From: Laura Soper <lsoper@salisbury.md> Sent: Tuesday, May 19, 2020 9:32 AM

To: Amanda Pollack <APollack@salisbury.md>; Olga Butar <obutar@salisbury.md>

Subject: FW: Enterprise Zone avert

I have received a request from ApartmentSmart.com, Inc located at 207 E Market Street, Salisbury, MD that they be deemed qualified to receive Enterprise Zone benefits. In order to receive such designation, it is necessary that they meet certain criteria. I am requesting that your departments help me in processing their application by helping me to determine if they meet the necessary criteria.

Infrastructure & Development

Does this business meet the limitations of the City's Sewer Use Ordinance?

Does this business meet State and local storm water management codes and regulations?

Does this business meet the zoning code?

Does this business comply with subdivision regulations?

Does this business meet the building code (or did it at the time of construction)?

Does this business meet all permit requirements?

Finance

Is this business up to date on their taxes?

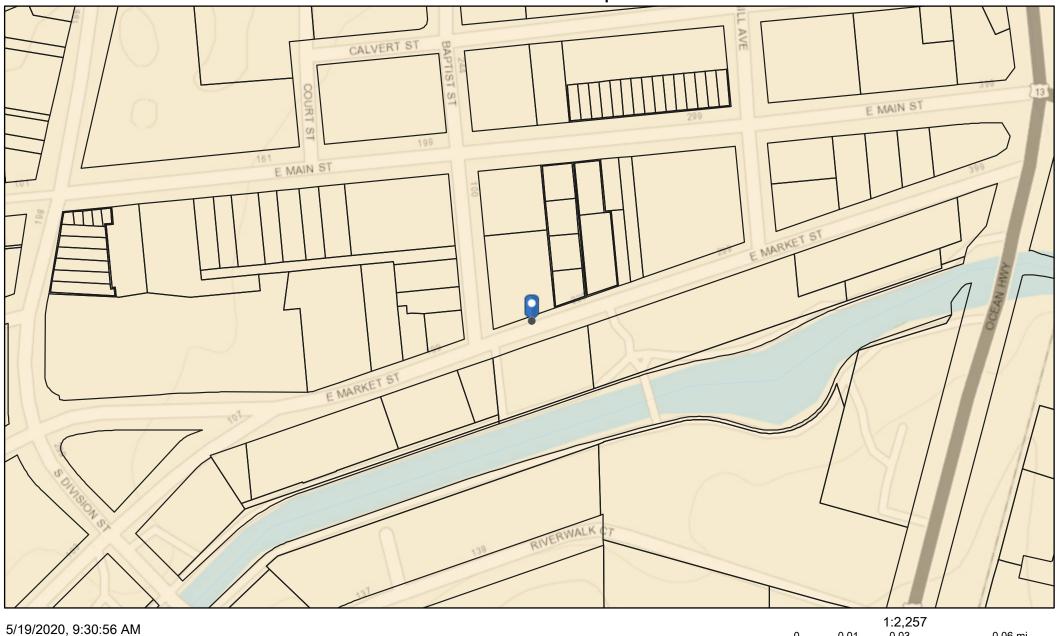
Are they in good standing with SDAT?

Please answer the questions above under the heading for your department and return to my office by 5/26/2020. Your assistance is appreciated. If you have any questions, please let me know.

From: Charlie Moore <charlie@greenstreethousing.com>

Sent: Monday, May 18, 2020 1:16 PM **To:** Laura Soper <lsoper@salisbury.md>

ArcGIS Web Map





APARTMENTSMART.COM, INC.: F16974685



▲ Notice

X

Coronavirus (COVID-19) resources for

businesses: https://businessexpress.maryland.gov/coronavirus

On March 12th, Governor Hogan issued and executive order, which requires that the Maryland State Department of Assessments and Taxation (SDAT) to extend all expiration and renewal dates to the 30th day after the date by which the state of emergency is terminated. SDAT is automatically extending the Annual Report Filing and/or Personal Property Return filing date from April 15 to July 15th for all entities.

Department ID Number:

F16974685

Business Name:

APARTMENTSMART.COM, INC.

Principal Office:

SUITE 200

207 EAST MARKET STREET

SALISBURY MD 21801

Resident Agent:

DAVID F LAYFIELD, JR.

SUITE 200

207 EAST MARKET STREET

SALISBURY MD 21801

Status:

REVIVED

Good Standing:

THIS BUSINESS IS IN GOOD STANDING

Business Type:

FOREIGN CORPORATION

Business Code:

03 ORDINARY BUSINESS - STOCK

Date of Formation/ Registration:

01/06/2016

State of Formation:

DE