

What is an Arts and Entertainment District?

An Arts and Entertainment district has been defined by Americans for the Arts as a "well-recognized, labeled, mixed-use area of the city in which a high concentration of arts and cultural facilities serve as the anchor attraction." Nationally they can be found in cities and towns of all sizes-each one is uniquely reflecting a local mission, history, and cultural development. Some districts succeed with thoughtful landscaping and signage, while others are involved in the renovation of existing buildings and attracting complimentary businesses. Many are found in downtown areas, but they can be suburban, rural, and neighborhood locations as well. The components of a successful arts and entertainment district are its location, management, content and funding.

Maryland is one of the first states in the country to develop Arts and Entertainment Districts on a statewide basis. The benefits offered to designated districts include property tax credits for new construction or renovation of certain buildings that create live-work space for artists and/or arts and entertainment enterprises, an income tax subtraction modification for income derived from artistic work executed and sold by "qualifying residing artists" within the districts, and an exemption from the Admissions and Amusement tax levied by an "arts and entertainment enterprise" or "qualifying residing artist" in a district. Arts and Entertainment Districts will further the goals of Smart Growth by locating within a Priority Funding Area and by carefully coordinating with local plans and policies for economic development.

The State's Goal is to develop, promote and support diverse artistic and cultural centers in communities throughout Maryland that preserve a sense of place, provide unique local experiences and spur economic revitalization and neighborhood pride. Strategies include:

- Create accessible, unique, arts destinations
- Leverage the State's regional identities, natural resources and heritage
- Supply opportunities for dynamic and participatory arts experiences
- Give artists - visual, literary, performing and folk the opportunity to live, work, and create an economically prosperous future
- Invest in the power of place

In short, an Arts and Entertainment District designation provides incentives to encourage artists and developers to invest in an area with the intention of revitalization based on the arts and creative placemaking to build a more vital community.

Oakland Renaissance Arts & Entertainment District

renaissance: the act of changing in a positive way; a movement or period of vigorous artistic and intellectual activity

As of July 1, 2017, Oakland became one of 25 Arts and Entertainment Districts in Maryland. This is a 10-year designation.

❖ **Benefits**

- **Property tax credit**

County - Equal to 50% of the tax resulting from the increase in assessment for eligible Arts & Entertainment projects for the portion of the property rehabilitated for a certified arts use.

Town - Credit amount shall be the increase of the assessed value attributable to renovations

- **Exemption from Admission and Amusement tax**

Exempt from tax on the gross receipts from admissions, or the sale of refreshments or services at a nightclub or similar place where entertainment is provided.

- **Income tax modification for qualified artists**

Subtraction modification on personal Maryland state income taxes. Using schedule Form 502AE

Oakland Arts and Entertainment District - A designation under the management of the town

Contact: Karen Reckner
Garrett County Arts Council, Inc.
P.O. Box 633
Oakland, MD 21550
garrettarts@earthlink.net
301-334-6580

A&E Advisory Board

Dave Bruffy, Business owner, Smoke N Mirrors Photography; **Karen Reckner**, Executive Director, Garrett County Arts Council, Inc.; **Michelle Ross**, Oakland Business Coordinator; **Frank Shap**, Greater Oakland Business Association (GOBA); **Laura Stutzman**, Business owner, Eloqui, Inc.; **James 'Mikey' Virts**, Artistic Director, Our Town Theatre.

Maryland State Arts Council - Arts & Entertainment District web page
www.msac.org/programs/arts-entertainment-districts

Economic Impact Analysis of A&E District Impact
https://issuu.com/marylandarts/docs/msac_2014_resi_impact_analysis_fina_dd10052c89000a

Oakland Renaissance Arts & Entertainment District
<http://www.oaklandmd.com/ae-district.html>

District boundaries

Oakland's A&E District includes approximately 90 acres. General boundary lines include Pennington Street on the northwest edge, Water Street to the south, Oak Street east to 8th, the Oakland Community Center, and various parcels along 3rd Street to Crook Street. All of the downtown area between (2nd, Alder, etc.) is a part of the district. Parcel specific information is available.

Goals

Short Term, Mid-range, and Long Term Goals have been established for the district. The committee has outlined an extensive list of items including but not limited to:

- **Short-term**
 1. Establish and/or strengthen partnerships with key stakeholders such as Main Street, Heritage Area, Greater Oakland Business Association members, County government, County Economic Development, DMO, Chamber of Commerce, etc.
 2. Increase tourism awareness to draw Deep Creek Lake visitors to the district.
- **Mid-range**
 1. Work with Greater Oakland Business Association and the Main Street program to strengthen and grow existing arts related events.
 2. Create new events and festivals.
 3. Preserve and revive the historical aspects of the arts character of the town.
- **Long-term**
 1. Increase arts related businesses.
 2. Develop a vibrant nightlife.
 3. Consider additional public art within the district.
 4. Grow the population base.
 - a. Promote, attract, create excitement!!!

Maryland's Arts and Entertainment Districts

Maryland State Arts Council www.msac.org

Annapolis - Capital City Cultural Arts District, Anne Arundel County
Bethesda A&E District, Montgomery County
Berlin A&E District, Worcester County
Bromo Tower A&E District, Baltimore City
Cambridge A&E District, Dorchester County
City of Frostburg A&E District, Allegany County
City of Salisbury A&E District, Wicomico County
Chestertown A&E District, Kent County
Cumberland A&E District, Allegany County
Denton A&E District, Caroline County
Downtown Frederick A&E District, Frederick County
Elkton A&E District, Cecil County
Gateway Arts District, Prince George's County
Grantsville A&E District, Garrett County
Havre de Grace A&E District, Harford County
Hagerstown A&E District, Washington County
Historic Stevensville A&E District, Queen Anne's County
Highlandtown A&E District, Baltimore City
Leonardtowntown A&E District, Saint Mary's County
Oakland Renaissance A&E District, Garrett County
Silver Spring A&E District, Montgomery County
Snow Hill A&E District, Worcester County
Station North A&E District, Baltimore City
Town of Bel Air A&E District, Harford County
Wheaton A&E District, Montgomery County