

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2008, Legislative Day No. 8

Bill No. 28-08

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Mr. Vincent J. Gardina, Councilman

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By the County Council, April 21, 2008

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A BILL  
ENTITLED

AN ACT concerning

High Performance Homes

FOR the purpose of authorizing a tax credit for high performance homes; defining terms; providing for termination of the credit; authorizing the adoption of regulations; providing for the application of this Act; and generally relating to the tax credit for high performance homes.

BY adding

Section 11-2-203.2  
Article 11 - Taxation  
Title 2 - Ad Valorem Taxes  
Baltimore County Code 2003

1           SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that Section 11-2-203.2 be and it is hereby added to Article 11 -Taxation,  
3 Title 2 - Ad Valorem Taxes, of the Baltimore County Code 2003, to read as follows:  
4 11-2-203.2  
5 (A)       (1) IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS

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EXPLANATION:

CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter stricken from existing law.  
~~Strike out~~ indicates matter stricken from bill.  
Underlining indicates amendments to bill.

1 INDICATED.

2 (2) "HIGH PERFORMANCE HOME" MEANS A NEW RESIDENTIAL STRUCTURE  
3 THAT ACHIEVES AT LEAST A ~~CERTIFIED~~ SILVER RATING ACCORDING TO THE U.S.  
4 GREEN BUILDING COUNCIL'S LEED (LEADERSHIP IN ENERGY AND ENVIRONMENTAL  
5 DESIGN) FOR HOMES RATING SYSTEM.

6 (3) "LEED RATING SYSTEM" MEANS THE LEADERSHIP IN ENERGY AND  
7 ENVIRONMENTAL DESIGN RATING SYSTEM AS MAY BE ADOPTED AND AMENDED.

8 (B) IN ACCORDANCE WITH §9-242 OF THE TAX-PROPERTY ARTICLE OF THE  
9 ANNOTATED CODE OF MARYLAND, THE OWNER OF A HIGH PERFORMANCE HOME  
10 MAY RECEIVE A PROPERTY TAX CREDIT AGAINST COUNTY REAL PROPERTY TAXES  
11 ASSESSED ON A HIGH PERFORMANCE HOME.

12 (C) (1) FOR A HIGH PERFORMANCE HOME THAT IS CERTIFIED IN THE LEED FOR  
13 HOMES RATING SYSTEM, THE AMOUNT OF THE TAX CREDIT IS A PERCENTAGE OF  
14 THE TOTAL COUNTY PROPERTY TAX ASSESSED ON THE HIGH PERFORMANCE HOME  
15 AS FOLLOWS:

16 ~~(I) LEED CERTIFIED - 15%;~~

17 ~~(II) LEED SILVER - 30%;~~

18 ~~(III) LEED GOLD - 50%;~~

19 ~~(IV) LEED PLATINUM - 75%~~

20 (I) LEED SILVER - 40%;

21 (II) LEED GOLD - 60%;

22 (III) LEED PLATINUM - 100%

23 (2) THE DURATION OF THE TAX CREDIT AUTHORIZED UNDER THIS

SUBSECTION IS THREE CONSECUTIVE YEARS.

(D) A PROPERTY OWNER MAY NOT RECEIVE MORE THAN ONE TAX CREDIT UNDER THIS SECTION FOR EACH HIGH PERFORMANCE HOME.

(E) A PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION SHALL TERMINATE IF DURING THE CREDIT PERIOD, THE DIRECTOR OF BUDGET AND FINANCE FINDS THAT THE PROPERTY HAS BEEN ALTERED SO THAT IT NO LONGER COMPLIES WITH THE LEED FOR HOMES RATING SYSTEM THAT WAS THE BASIS FOR GRANTING THE CREDIT AT THE TIME THE CREDIT WAS GRANTED.

(F) A TAX CREDIT GRANTED UNDER THIS SECTION RUNS WITH THE PROPERTY AND A CHANGE IN OWNERSHIP DOES NOT RESULT IN A LAPSE OF THE TAX CREDIT.

(G) THE TOTAL TAX CREDITS FOR THE PROGRAM MAY NOT EXCEED AN AGGREGATE AMOUNT OF ~~\$3,000,000~~ \$1,000,000 IN ANY FISCAL YEAR, SUBJECT TO THE COUNTY COUNCIL'S ANNUAL REVIEW OF THE PROGRAM AMOUNT.

(H) AN APPLICATION FOR THE TAX CREDIT SHALL BE FILED ON OR BEFORE JUNE 1 IMMEDIATELY PRECEDING THE FIRST TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT.

(I) AN APPLICATION FOR THE TAX CREDIT SHALL BE:

(1) SUBMITTED TO THE DIRECTOR OF BUDGET AND FINANCE ON FORMS THAT THE DIRECTOR REQUIRES;

(2) ACCOMPANIED BY PROOF THAT THE PROPERTY MEETS THE DEFINITION OF A "HIGH PERFORMANCE HOME" AND OTHER REQUIREMENTS SET FORTH IN THIS SECTION; AND

(3) UNDER OATH.

1 (J) THE OFFICE OF BUDGET AND FINANCE SHALL:

2 (1) REVIEW EACH APPLICATION FOR A TAX CREDIT; AND

3 (2) GRANT OR DENY THE APPLICATION FOR A TAX CREDIT UNDER THIS  
4 SECTION.

5 (K) A TAXPAYER WHOSE APPLICATION FOR A TAX CREDIT UNDER THIS SECTION IS  
6 DENIED OR WHOSE TAX CREDIT IS TERMINATED BY ACTION OF THE DIRECTOR OF  
7 BUDGET AND FINANCE UNDER SUBSECTION (E) OF THIS SECTION MAY APPEAL THE  
8 DENIAL OR TERMINATION AS PROVIDED IN §11-2-204 OF THIS SUBTITLE.

9 (L) THE DIRECTOR OF BUDGET AND FINANCE MAY ADOPT REGULATIONS IN  
10 ACCORDANCE WITH ARTICLE 3, TITLE 7 OF THE CODE TO CARRY OUT THE  
11 PROVISIONS OF THIS SECTION.

12 SECTION 2. AND BE IT FURTHER ENACTED, THAT THIS ACT, HAVING BEEN  
13 PASSED BY THE AFFIRMATIVE VOTE OF FIVE MEMBERS OF THE COUNTY COUNCIL,  
14 SHALL TAKE EFFECT ON JUNE 4, 2008.