

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2010, Legislative Day No. 6

Bill No. 16-10

Mr. Vincent J. Gardina, Councilman

By the County Council, March 15, 2010

A BILL
ENTITLED

AN ACT concerning

High Performance Homes

FOR the purpose of expanding the definition of a high performance home to include the American National Standards Institute National Green Building Standard rating; revising the amount of tax credit for a LEED certified home; specifying the amount and duration of the tax credit based upon the ANSINGBS rating; and generally relating to the tax credit program for high performance homes.

BY repealing and re-enacting, with amendments

Section 11-2-203.2 (a)(2), (c) and (e)
Article 11 - Taxation
Title 2 - Ad Valorem Taxes
Baltimore County Code 2003

BY adding

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

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.

BY renumbering

Section 11-2-203.2 (d) through (l) to be 11-2-203.2 (e) through (m)
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 (a)(2), (c) and (e) of Article 11 -Taxation, Title
3 2 - Ad Valorem Taxes, of the Baltimore County Code 2003 be and they are hereby repealed and re-
4 enacted, with amendments, to read as follows:

5 §11-2-203.2. PROPERTY TAX CREDIT FOR HIGH PERFORMANCE HOMES.

6 (a) Definitions.

7 (2) “High performance home” means a new residential structure that achieves at least a silver
8 rating according to the ANSI (AMERICAN NATIONAL STANDARDS INSTITUTE) NGBS
9 (NATIONAL GREEN BUILDING STANDARD) OR U.S. Green Building Council’s LEED
10 (Leadership in Energy and Environmental Design) for Homes rating system.

11 (C) LEED - Amount and duration.

12 (1) For a high performance home that is certified in the LEED for Homes rating system, the
13 amount of the tax credit is a percentage of the total county property tax assessed on the high
14 performance home as follows:

- 15 (i) LEED silver - [40%;] 50%
- 16 (ii) LEED gold - [60%;] 70%;
- 17 (iii) LEED platinum - 100%

18 (2) The duration of the tax credit authorized under this subsection is three consecutive years.

19 (e) Termination of credit for alteration. A property tax credit granted under this section shall
20 terminate if during the credit period, the Director of Budget and Finance finds that the property has

1 been altered so that it no longer complies with THE NGBS RATING SYSTEM OR the LEED for
2 Homes rating system that was the basis for granting the credit at the time the credit was granted.

3 SECTION 2. AND BE IT FURTHER ENACTED, that Section 11-2-203.2(d) be and it is
4 hereby added to Article 11 - Taxation, Title 2 - Ad Valorem Taxes, of the Baltimore County Code
5 2003 to read as follows:

6 (D) NGBS - AMOUNT AND DURATION.

7 (1) FOR A HIGH PERFORMANCE HOME THAT IS CERTIFIED IN THE NGBS
8 RATING SYSTEM, THE AMOUNT OF THE TAX CREDIT IS A PERCENTAGE OF THE
9 TOTAL COUNTY PROPERTY TAX ASSESSED ON THE HIGH PERFORMANCE HOME AS
10 FOLLOWS:

- 11 (I) NGBS SILVER - 40%
- 12 (II) NGBS GOLD - 60%
- 13 (III) NGBS EMERALD - 90%

14 (2) THE DURATION OF THE TAX CREDIT AUTHORIZED UNDER THIS
15 SUBSECTION IS THREE CONSECUTIVE YEARS.

16 SECTION 3. AND BE IT FURTHER ENACTED, that Sections 11-2-203.2 (d) through (l)
17 of Article 11 - Taxation, Title 2 - Ad Valorem Taxes, of the Baltimore County Code 2003 be and
18 they are hereby renumbered to be Sections 11-2-203.2(e) through (m).

19 SECTION 4. AND BE IT FURTHER ENACTED, that this Act, having been passed by the
20 affirmative vote of five members of the County Council, shall take effect on May 3, 2010.