

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2010, Legislative Day No. 9

Bill No. 43-10

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Mr. Vincent J. Gardina, Councilman

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By the County Council, May 3, 2010

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A BILL  
ENTITLED

AN ACT concerning

High Performance Homes

FOR the purpose of altering the definition of a high performance home; revising the method of determining the amount of tax credit for a high performance home; specifying the manner of measuring the increased energy efficiency of a high performance home in order to determine the amount of the tax credit; and generally relating to the tax credit program for high performance homes.

BY repealing

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

BY adding

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

BY repealing and re-enacting, with amendments

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

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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.

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)(b) and (c) of Article 11 -Taxation, Title 2 -  
3 Ad Valorem Taxes, of the Baltimore County Code 2003 be and they are hereby repealed.

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

7 §11-2-203.2. PROPERTY TAX CREDIT FOR HIGH PERFORMANCE HOMES.

8 (A) DEFINITIONS.

9 (1) IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS  
10 INDICATED.

11 (2) “APPROVED BUILDING MODELING SYSTEM” MEANS A SOFTWARE  
12 PROGRAM APPROVED FOR HOME ENERGY RATING SYSTEM (HERS) OR THE PASSIVE  
13 HOUSE PLANNING PACKAGE THAT IS DESIGNED TO MEASURE THE ENERGY  
14 EFFICIENCY OF IMPROVEMENTS MADE TO RESIDENTIAL STRUCTURES. FOR MULTI-  
15 FAMILY HOUSING, ENERGY MODELING SHOULD USE APPLICABLE RESNET OR  
16 ~~ASHREA~~ ASHRAE MODELING SYSTEMS OR THE PASSIVE HOUSE PLANNING  
17 PACKAGE.

18 (3) “HIGH PERFORMANCE HOME” MEANS A NEW OR RENOVATED RESIDENTIAL  
19 STRUCTURE:

20 (I) THAT ACHIEVES AT LEAST A SILVER RATING ACCORDING TO THE  
21 U.S. GREEN BUILDING COUNCIL’S LEED (LEADERSHIP IN ENERGY AND  
22 ENVIRONMENTAL DESIGN) FOR HOMES RATING SYSTEM; OR

23 (II) THAT ACHIEVES A MINIMUM AMOUNT OF INCREASED ENERGY

1 EFFICIENCY BASED UPON IMPROVEMENTS MADE IN THE PROCESS OF RENOVATION  
2 OR CONSTRUCTION.

3 (4) ~~“ASHREA”~~ “ASHRAE” MEANS AMERICAN SOCIETY OF HEATING,  
4 REFRIGERATING AND AIR-CONDITIONING ENGINEERS.

5 (5) “HERS” MEANS HOME ENERGY RATING SYSTEM.

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

10 (C) LEED - AMOUNT AND DURATION.

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

15 (1) LEED SILVER - 40%;

16 (2) LEED GOLD - 60%;

17 (3) LEED PLATINUM - 100%.

18 ~~(C) AMOUNT AND DURATION.~~ (D) ENERGY EFFICIENCY IMPROVEMENT - AMOUNT  
19 AND DURATION.

20 (1) FOR A HIGH PERFORMANCE HOME THAT IS CERTIFIED FOR INCREASED  
21 ENERGY EFFICIENCY BASED UPON IMPROVEMENTS, THE AMOUNT OF THE TAX  
22 CREDIT IS A PERCENTAGE OF THE TOTAL COUNTY PROPERTY TAX ASSESSED ON  
23 THE HIGH PERFORMANCE HOME THAT IS EQUAL TO THE PERCENTAGE OF  
24 INCREASED ENERGY EFFICIENCY ACHIEVED IN THE PROCESS OF RENOVATION OR  
25 CONSTRUCTION AS MEASURED IN ACCORDANCE WITH SUBSECTION ~~(D)~~ (4).

26 (2) TO BE ELIGIBLE FOR A TAX CREDIT, THE AMOUNT OF INCREASED ENERGY  
27 EFFICIENCY REQUIRED TO BE ACHIEVED BY THE PROCESS OF RENOVATION OR  
28 CONSTRUCTION IS A MINIMUM OF ~~40~~ 30%.

29 (3) THE DURATION OF THE TAX CREDIT AUTHORIZED UNDER THIS

1 SUBSECTION IS THREE CONSECUTIVE YEARS UNLESS EFFICIENCY IS DESIGNATED  
2 CARBON NEUTRAL THEN THE DURATION OF THE TAX CREDIT IS FIVE CONSECUTIVE  
3 YEARS.

4 ~~(D)~~ (4) MEASUREMENT.

5 ~~(+)~~ (I) FOR A HIGH PERFORMANCE HOME THAT IS CERTIFIED FOR  
6 INCREASED ENERGY EFFICIENCY BASED UPON IMPROVEMENTS, THE AMOUNT OF  
7 INCREASED ENERGY EFFICIENCY ACHIEVED BY THE RENOVATION OR  
8 CONSTRUCTION SHALL BE MEASURED BY A CERTIFIED HERS RATER, CERTIFIED  
9 PASSIVE HOUSE CONSULTANT USING AN APPROVED BUILDING MODELING SYSTEM.  
10 FOR MULTI-FAMILY HOUSING STRUCTURES MODELING SHALL BE PERFORMED BY  
11 A CERTIFIED HERS RATER, A CERTIFIED PASSIVE HOUSE CONSULTANT, OR  
12 CERTIFIED ~~ASHREA~~ ASHRAE PROFESSIONAL.

13 ~~(2)~~ (II) FOR EXISTING STRUCTURES, THE INITIAL MEASUREMENT SHALL BE  
14 CONDUCTED PRIOR TO THE RENOVATION TO EVALUATE THE EXISTING LEVEL OF  
15 ENERGY EFFICIENCY. A SECOND MEASUREMENT SHALL BE CONDUCTED AT THE  
16 CONCLUSION OF THE RENOVATION TO EVALUATE THE INCREASED ENERGY  
17 EFFICIENCY ACHIEVED BY THE RENOVATION.

18 ~~(3)~~ (III) FOR NEW CONSTRUCTION, DESIGN PHASE ENERGY MODELING IS  
19 REQUIRED.

20 ~~(4)~~ (IV) FOR A HIGH PERFORMANCE HOME THAT IS RENOVATED, THE BASE  
21 LINE FOR THE MEASUREMENT IS THE EXISTING ENERGY EFFICIENCY OF THE  
22 STRUCTURE. FOR NEW CONSTRUCTION, THE BASE LINE IS THE EXISTING  
23 REQUIREMENTS OF THE COUNTY BUILDING CODES.

24 SECTION 3. AND BE IT FURTHER ENACTED, that Section 11-2-203.2(e) of Article 11 -  
25 Taxation, Title 2 - Ad Valorem Taxes, of the Baltimore County Code 2003 be and it is hereby  
26 repealed and re-enacted, with amendments, to read as follows:

27 (e) Termination of credit for alteration. A property tax credit granted under this section shall  
28 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 [LEED for Homes rating system that was the basis  
2       for granting the credit at the time the credit was granted.] REQUIREMENTS OF THIS SECTION.

3               SECTION 4. AND BE IT FURTHER ENACTED, that Sections 11-2-203.2 (d) through (l)  
4       of Article 11 - Taxation, Title 2 - Ad Valorem Taxes, of the Baltimore County Code 2003 be and  
5       they are hereby renumbered to be Sections 11-2-203.2(e) through (m).

6               SECTION 5. AND BE IT FURTHER ENACTED, that this Act, having been passed by the  
7       affirmative vote of five members of the County Council, shall take effect on June 21, 2010.

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