

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2012, Legislative Day No. 6

Bill No. 17-12

Councilmembers Marks & Bevins

By the County Council, March 19, 2012

A BILL
ENTITLED

AN ACT concerning

High Performance Home - Tax Credit

FOR the purpose of changing the definition of a high performance home by adding a certain rating system; adding a certain rating system in the calculation of the amount of a tax credit; and generally relating to tax credits for high performance homes.

BY repealing and re-enacting, with amendments

Section 11-2-203.2(a) and (c)
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.

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
2 COUNTY, MARYLAND, that the public local laws of Baltimore County read as follows:

3 §11-2-203.2. Property Tax Credit for High Performance Homes

4 (a) Definitions.

5 (1) In this section, the following words have the meanings indicated.

6 (2) “Approved building modeling system” means a software program approved
7 for Home Energy Rating System (HERS) or the passive house planning package that is designed
8 to measure the energy efficiency of improvements made to residential structures. For multi-
9 family housing, energy modeling should use applicable RESNET or ASHRAE modeling systems
10 or the passive house planning package.

11 (3) “High performance home” means a new or renovated residential structure:

12 (i) that achieves at least a silver rating according to the U.S. Green
13 Building Council’s LEED (Leadership in Energy and Environmental Design) for Homes rating
14 system; or

15 (II) THAT ACHIEVES AT LEAST A SILVER RATING ACCORDING
16 TO THE INTERNATIONAL CODE COUNCIL’S 700 NATIONAL GREEN BUILDING
17 STANDARD (NGBS); OR

18 [(ii)] (III) That achieves a minimum amount of increased energy efficiency

1 based upon improvements made in the process of renovation or construction.

2 (4) "ASHRAE" means American Society of Heating, Refrigerating and Air-
3 Conditioning Engineers.

4 (5) "HERS" means Home Energy Rating System.

5 (c) LEED/NGBS – Amount and duration. For a high performance home that is certified
6 in the LEED for Homes rating system OR THE NGBS RATING SYSTEM, the amount of tax
7 credit is a percentage of the total county property tax assessed on the high performance home as
8 follows:

9
10 (1) LEED silver OR NGBS SILVER - 40%

11 (2) LEED gold OR NGBS GOLD - 60%

12 (3) LEED platinum OR NGBS EMERALD - 100%

13
14 SECTION 2. AND BE IT FURTHER ENACTED, that this Act shall take effect forty-
15 five (45) days after its enactment.

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