

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2012, Legislative Day No. 7

Bill No. 23-12

Councilmembers Marks, Quirk & Oliver

By the County Council, April 2, 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 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

1 [(ii)] (III) That achieves a minimum amount of increased energy efficiency
2 based upon improvements made in the process of renovation or construction.

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

5 (5) “HERS” means Home Energy Rating System.

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

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

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

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

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15 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by
16 the affirmative vote of five members of the County Council, shall take effect on ~~May 20~~ July 1,
17 2012.

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