

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2009, Legislative Day No. 6

Bill No. 21-09

Mr. Vincent J. Gardina, Councilman

By the County Council, March 16, 2009

A BILL
ENTITLED

AN ACT concerning

Tax Credits

FOR the purpose of amending the definition of a commercial building for purposes of the High Performance Building Tax Credit; specifying the standards to be used for approval of a high performance building tax credit if a revitalization property tax credit is previously granted; providing for the application date for the credit; and generally relating to the High Performance Building Tax Credit.

BY repealing and re-enacting, with amendments,

Section 11-2-203.1 (a) and (j)
Article 11 - Taxation
Title 2 - Ad Valorem Taxes
Baltimore County Code 2003

By adding

Section 11-2-203.1 (o)
Article 11 - Taxation
Title 2 - Ad Valorem Taxes
Baltimore County Code 2003

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE

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1 COUNTY, MARYLAND, that Section 11-2-203.1(a) and (j) be and it is hereby repealed and re-
2 enacted, with amendments, to read as follows:

3 **§§ 11-2-203.1. PROPERTY TAX CREDIT FOR HIGH PERFORMANCE BUILDINGS.**

4 (a) *Definitions.*

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

6 (2) “COMMERCIAL BUILDING” INCLUDES AN INCOME PRODUCING RESIDENTIALLY-
7 USED BUILDING THAT CONTAINS AT LEAST 50 UNITS.

8 [(2)] “High performance building” means a commercial building that achieves at least a Silver
9 rating according to the U.S. Green Building Council’s LEED (Leadership in Energy and
10 Environmental Design) Green Building rating system.

11 [(3)] (4) (i) “LEED rating system” means the Leadership in Energy and Environmental Design
12 rating system as may be adopted and amended.

13 (ii) “LEED rating system” includes:

- 14 1. LEED-NC for new construction;
- 15 2. LEED-CS for core and shell; and
- 16 3. LEED-EB for existing buildings.

17 (j) *Deadline for filing application.* [An] (1) EXCEPT AS PROVIDED IN (2), AN application for
18 the tax credit shall be filed on or before June 1 immediately preceding the first taxable year for
19 which the tax credit is sought.

1 (2) IF A TAX CREDIT IS GRANTED UNDER SECTION 11-2-202, AN APPLICATION FOR
2 THE TAX CREDIT AUTHORIZED BY THIS SECTION MAY BE FILED ANY TIME.

3
4 SECTION 2. AND BE IT FURTHER ENACTED, that Section 11-2-203.1 (0) be and it is
5 hereby added to Article 11- Taxation, Title 2 - Ad Valorem Taxes, of the Baltimore County Code
6 2003, to read as follows:

7 (O) IF A TAX CREDIT IS GRANTED UNDER SECTION 11-2-202 AND AN APPLICATION
8 IS FILED FOR A TAX CREDIT UNDER THIS SECTION, THE STANDARDS FOR THE
9 GRANT OR DENIAL OF THE CREDIT ARE THOSE IN EFFECT AT THE TIME THE TAX
10 CREDIT UNDER SECTION 11-2-202 WAS GRANTED. THE TAX CREDIT SHALL BE
11 APPLIED AS PROVIDED IN SECTION 11-2-202(J).

12 SECTION 2. AND BE IT FURTHER ENACTED that this Act shall take effect 45 days after
13 its enactment.