

Baltimore County enacted Maryland's first property tax credit for commercial green buildings in 2006. Significant refinements to the tax credit were enacted in 2007. The tax credit is available to the owner of a commercial building that achieves U.S. Green Building Council LEED certification at the platinum, gold or silver level. Leadership in Energy and Environmental Design (LEED) certification provides independent, third-party verification that a building project meets the highest green building and performance measures.

GREEN TAX CREDIT ELIGIBILITY FOR COMMERCIAL BUILDINGS

Baltimore County's High Performance Building tax credit is available to commercial high performance buildings that achieve LEED certification at the platinum, gold or silver level. LEED ratings evaluate the interior and exterior of a building for criteria such as energy and water efficiency, mechanical system design and performance, materials selection, and sustainable site development.

Detailed information on the U.S. Green Building Council LEED rating criteria, the evaluation system and certification process are available at www.usgbc.org.

Qualifying projects receive a tax credit against county real property taxes assessed on the building. The amount of the tax credit is a percentage of the total county property tax assessed on the building. The amount and duration of the tax credit varies depending on the applicable LEED rating.

Owners of certified high performance commercial buildings may apply for the following Baltimore County tax credits:

New Construction	Core and Shell	Existing Building
Tax credit is available for five consecutive years	Tax credit is available for five consecutive years	Tax credit is available for three consecutive years
LEED Platinum 80%	LEED Platinum 70%	LEED Platinum 50%
LEED Gold 60%	LEED Gold 50%	LEED Gold 25%
LEED Silver 50%	LEED Silver 40%	LEED Silver 10%

Tax credits run with the property and do not lapse if there is a change in ownership.

The total amount of the tax credits awarded under the program may not exceed \$5 million. The program amount is subject to annual review by the Baltimore County Council.

APPLYING FOR THE COUNTY TAX CREDIT

A property owner must apply for the tax credit by the June 1 immediately preceding the first taxable year for which the tax credit is sought. Property owners must submit both a Baltimore County tax credit application and proof that the property has received U.S. Green Building Council LEED certification at the Silver level or higher. Application and certification should be sent to the Baltimore County Director of Budget and Finance, 400 Washington Avenue, Towson, Maryland 21204-4665. Call 410-887-8000 for an application.