

Title 05
Office of Budget and Finance
Subtitle 02 Tax Credits
Chapter 06 High Performance Buildings

Authority: Annotated Code of Maryland Tax-Property 9-242 and §11-2-203.1, Baltimore County Code

.01 Definitions.

A. In this chapter, the followings terms have the meaning indicated.

B. Terms defined.

(1) “Commercial Building” includes an income producing residentially-used building that contains at least 50 units.

(2) “High Performance building” means a commercial building that achieves at least:

(a) A Silver rating according to the U.S. Green Building Council’s LEED

(Leadership in Energy and Environmental Design) Green Building Rating System, or

(b) A Silver rating according to the ANSI (American National Standard Institute)

NGBS (National Green Building Standard).

(3) (a) “LEED rating” means the Leadership in Energy and Environmental Design rating system as may be adopted and amended.

(b) “LEED rating system” includes:

(i) LEED-NC for new construction;

(ii) LEED-CS for core and shell; and

(iii) LEED-EB for existing buildings.

(4) (a) “NGBS rating” means the National Green Building Standard ratings system as may be adopted and amended.

(b) “NGBS rating system is used for new construction only.

.02 Tax Credits

A. The County may grant the owner of a high performance building a property tax credit against county real property taxes assessed on a high performance building if the building is:

(1) Certified as a high performance building using the LEED Rating System in accordance with accepted practices of the U. S. Green Building Council; or

(2) Certified as a high performance building using the NGBS Rating System in accordance with accepted practices of the American National Standard Institute.

B. Amount of Credit and Duration of Credit.

The amount and duration of property tax credits under this chapter is based upon the rating system used, the rating the building receives and the classification of the structure. Utilizing the LEED Rating System, regardless of the classification of the building, a minimum rating of "LEED" certified silver is required for all commercial buildings to qualify for a property tax credit. Similarly, using the NGBS Rating System, a minimum rating of “NGBS” certified silver is required for new construction to qualify for a property tax credit. The following details the

classification and rating. The percentage indicated for each separate rating is equal to the percentage of tax credit provided the property owner against the assessed property tax amount.

- (1) LEED-NC (New Construction), duration of 5 consecutive years.
 - Certified Silver 50%
 - Certified Gold 60%
 - Certified Platinum 80%
- (2) LEED-CS (Core and Shell), duration of 5 consecutive years.
 - Certified Silver 40%
 - Certified Gold 50%
 - Certified Platinum 70%
- (3) LEED-EB (Existing Building), duration of 3 consecutive years.
 - Certified Silver 10%
 - Certified Gold 25%
 - Certified Platinum 50%
- (4) NGBS, duration of 5 consecutive years
 - Certified Silver 50%
 - Certified Gold 60%
 - Certified Emerald 80%

C. Number of credits.

An owner of a high performance building may not receive more than one tax credit under this chapter for each high performance building.

D. Termination and Transferability

A tax credit authorized under this chapter runs with the property and a transfer of ownership will not result in a lapse of the credit. If the Director determines that the property no longer qualifies for a tax credit under this chapter the Director shall terminate the credit and provide the owner with timely notice of this action.

.03 Administration

A. Application

(1) With the exception of a tax credit granted to a property under § 11-2-202 of the Baltimore County Code, 2003, completed applications for a tax credit under this chapter shall be filed on or before June 1 immediately preceding the first taxable year for which the credit is sought. Owners of properties that have been granted a credit under § 11-2-202 of the Baltimore County Code, 2003 may file an application for a credit under this chapter at any time. However, any credit granted under this section shall not be applied until the credit granted under 11-2-202 of the Baltimore County Code, 2003 has expired.

(2) Applications may be obtained online at the Baltimore County government website or from the Property Tax Credit Administration, Office of Budget and Finance, 400 Washington Avenue, Towson, MD 21204.

(3) Applications shall be submitted to the Director on a form that the Director requires and shall be accompanied by proof acceptable to the Director that the property meets the requirements set forth in § 11-2-203.1 of the Baltimore County Code, 2003.

B. Director to Grant or Deny

(1) The Director shall grant or deny the credit within 45 days after receipt of the application.

(2) An application not granted by the Director within 45 days of the application shall be deemed denied.

C. Appeals.

If the Director denies an application under this chapter or is deemed to have denied an application under this chapter, or if the Director terminates a tax credit under this chapter, the applicant may appeal the denial or termination as provided in COBAR 05.02.01.02.

Administrative History

COBAR Title 05, Subtitle 02, Chapter 06 first adopted: May 6, 2014