HOWARD COUNTY DEPARTMENT OF FINANCE
3430 Courthouse Drive ■ Ellicott City, Maryland 21043 ■ 410-313-4075

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# Sec. 20.119. Green building energy conservation devices.

(a) *Definition.* A qualifying energy conservation device means an energy conserving device that receives a leadership in energy and environmental design (LEED) credit, including, but not limited to, a solar energy or geothermal energy device, that is utilized by a structure certified by the **U.S. Green Buildings Council as LEED certified**, at any level specified in subsection (c) of this section.

(b) *Establishment of tax credit.* In accordance with section 9-203 of the tax-property article, Annotated Code of Maryland, and the provisions of this section, there is a tax credit against the county real property tax imposed on a structure that is LEED-certified, at a level specified in subsection (c) of this section, for a qualifying energy conservation device used to heat or cool the structure or to provide hot water for use in the structure.

(c) *Amount of credit.*

(1) The amount of tax credit may not exceed the assessed property tax on the structure.

(2) Eligible costs are those that are:

(a) Incurred within the last 36 months of the initial application for the credit; and

(b) Incurred for the device, including any necessary part, component or accessory equipment of the device, and any necessary labor to construct or install the device.

(3) The full amount of the tax credit allowed may be given each tax year for the duration of the credit. The tax credit allowed is a percentage of the eligible costs, based upon the classification of the structure, as follows:

(a) LEED certified - 14%

(b) LEED certified silver - 16%

(c) LEED certified gold - 18%

(d) LEED certified platinum level - 20%.

(e) *Duration of tax credit.* The duration of this credit is 3 consecutive tax years.

(f) *Application for tax credit.* An application for a tax credit under this section shall be submitted to the director of finance on or before April 1 of the tax year in which the credit is requested to begin. Applications shall be on forms prepared and furnished by the director. The forms shall include, at a minimum, certification that all costs applied for a tax credit are eligible costs under this section, and verification of LEED certification of the building and LEED credit awarded for the qualifying energy conservation device. If a tax credit application is approved by the director, the credit may be applied in compliance with this section for the duration of the credit without reapplying.

(C.B. 54, 2002, § 1)

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# APPLICATION FOR TAX CREDIT FOR HIGH PERFORMANCE BUILDING

HOWARD COUNTY CODE SECTION 20.130

In accordance with the provisions of § 9-242 of the Tax-Property Article of the Annotated Code of Maryland, the owner of a high performance building may receive a property tax credit against the county property taxes imposed on the high performance building.

For a high performance building that is certified in the LEED rating system for Core and Shell Version 2.0 or New Construction Version 2.2 the amount of the tax credit is the percentage of the total County Property Tax assessed as follows and runs with the property for five (5) years regardless of ownership:

LEED Certified Silver 25%
LEED Certified Gold 50%
LEED Certified Platinum 75%

For a high performance building that is certified in the LEED rating system for Existing Buildings Version 2.0 the amount of the tax credit is the percentage of the total County Property Tax assessed as follows and runs with the property for three (3) years regardless of ownership:

LEED Certified Silver 10%
LEED Certified Gold 25%
LEED Certified Platinum 50%

The application shall be filed no later than April 1 prior to the first taxable year for which the credit is sought. All taxes are due and payable when issued. A property may only receive one of the above credits during the same fiscal year.

Date of Application _____ Tax Year beginning _____ Property Account Number _____

Owner's Name _____ Property Address_____

Mailing Address _____ Phone Number _____

I am applying for the following credit: *(Please attach applicable LEED Certification)*

☐ Core & Shell Version 2.0 with an LEED Certification of Silver Gold Platinum

☐ New Construction Version 2.2 with an LEED Certification of Silver Gold Platinum

☐ Existing Building Version 2.0 with an LEED Certification of Silver Gold Platinum

_____
Signature of Owner

(Do Not Write Below This Line)

Certification Verified DILP Signature_____ Date _____

| Tax Year | Building Assessment | SDAT Signature | SDAT Date | Credit Amount | Finance Approval | Finance Date |
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Disapproved: _____

Reason: _____