



HOWARD COUNTY DEPARTMENT OF FINANCE

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Property Tax Accounting
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APPLICATION FOR TAX CREDIT FOR HIGH PERFORMANCE BUILDING
- NOT INCLUDING R-2 and R-3

In accordance with the provisions of § 9-242 of the Tax-Property Article of the Annotated Code of Maryland and §20.129B of the Howard County Code, 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 _____

Table with 7 columns: Tax Year, Building Assessment, SDAT Signature, SDAT Date, Credit Amount, Finance Approval, Finance Date

Disapproved: _____

Reason: _____