

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2010, Legislative Day No. 6

Bill No. 17-10

Introduced by Mr. Benoit and Mr. Jones

By the County Council, March 15, 2010

Introduced and first read on March 15, 2010

Public Hearing set for April 19, 2010

Bill Expires June 18, 2010

By Order: Judy C. Holmes, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Real Property Taxes – Geothermal Energy credit

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3 FOR the purpose of establishing a credit toward real property taxes for implementation of
4 geothermal energy devices; defining qualifying devices; providing for the procedure
5 for receiving a credit for qualifying devices; and generally relating to geothermal
6 energy tax credits.

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8 BY renumbering: §§ 4-2-308 through 4-2-312 to be §§4-2-309 through 4-2-313,
9 respectively
10 Anne Arundel County Code (2005, as amended)

11
12 BY adding: § 4-2-308
13 Anne Arundel County Code (2005, as amended)

14
15 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*
16 *Maryland,* That §§ 4-2-308 through 4-2-312, Anne Arundel County Code (2005, as
17 amended) are hereby renumbered to be §§ 4-2-309 through 4-2-313, respectively.

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19 SECTION 2. *And be it further enacted,* That Section(s) of the Anne Arundel County
20 Code (2005, as amended) read as follows:

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22 **ARTICLE 4. FINANCE, TAXATION AND BUDGET**

23
24 **TITLE 2. REAL PROPERTY TAXES**

1 **4-2-308. Geothermal Energy.**

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3 (A) **Definition.** IN THIS SECTION, "GEOHERMAL ENERGY DEVICE" MEANS A HEATING
4 OR COOLING DEVICE THAT IS INSTALLED USING GROUND LOOP TECHNOLOGY.

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6 (B) **Creation.** THERE IS A ONE-TIME TAX CREDIT FROM COUNTY REAL PROPERTY
7 TAXES LEVIED ON RESIDENTIAL DWELLINGS THAT USE GEOHERMAL ENERGY DEVICES
8 INSTALLED ON OR AFTER JANUARY 1, 2009.

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10 (C) **Qualifying devices.** ANY DEVICE THAT USES GEOHERMAL ENERGY TO HEAT OR
11 COOL THE DWELLING SHALL BE ELIGIBLE FOR THE CREDIT.

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13 (D) **Time for filing application.** APPLICATION FOR THE TAX CREDIT CREATED BY
14 THIS SECTION SHALL BE FILED ON OR BEFORE JUNE 1 IMMEDIATELY BEFORE THE
15 TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT. IF THE APPLICATION IS FILED
16 AFTER JUNE 1, THE CREDIT SHALL BE DISALLOWED THAT YEAR BUT SHALL BE TREATED
17 AS AN APPLICATION FOR A TAX CREDIT FOR THE NEXT SUCCEEDING TAXABLE YEAR. AN
18 APPLICATION MAY BE FILED ONLY ONCE FOR THE DURATION OF THE TAX CREDIT.

19
20 (E) **Credit against taxes levied on dwellings.** THE TAX CREDIT SHALL BE CREDITED
21 FROM THE TAXES LEVIED ON THE DWELLING AND MAY NOT BE CREDITED FROM THE
22 TAXES LEVIED ON THE LAND. THE TOTAL TAX CREDIT ALLOWED UNDER THIS SECTION
23 SHALL BE THE LESSER OF:

24
25 (1) FIFTY PERCENT (50%) OF THE COST OF MATERIALS AND INSTALLATION OR
26 CONSTRUCTION OF THE GEOHERMAL ENERGY DEVICE, LESS THE AMOUNT OF FEDERAL
27 AND STATE GRANTS OR STATE GEOHERMAL ENERGY TAX CREDITS; OR

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29 (2) \$2,500.

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31 (F) **Form of application.** AN APPLICATION FOR THE TAX CREDIT SHALL BE
32 SUBMITTED TO THE CONTROLLER ON FORMS THAT THE OFFICE OF FINANCE REQUIRES;
33 BE ACCOMPANIED BY DOCUMENTED RECEIPTS OF THE PURCHASE OF MATERIALS OR
34 SUPPLIES AND THE ACTUAL INSTALLATION COST; AND BE UNDER OATH, CONTAINING A
35 DECLARATION PRECEDING THE SIGNATURE OF THE APPLICANT TO THE EFFECT THAT IT
36 IS MADE UNDER THE PENALTIES OF PERJURY PROVIDED FOR BY THE TAX-PROPERTY
37 ARTICLE, § 1-201, OF THE STATE CODE.

38
39 SECTION 3. *And be it further enacted,* That this Ordinance shall take effect 45 days
40 from the date it becomes law.