

FINAL

AMENDED
February 6, 2012

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2012, Legislative Day No. 1

Bill No. 3-12

Introduced by Mr. Benoit

By The County Council, January 3, 2012

Introduced and first read on January 3, 2012
Public Hearing set for and held on February 6, 2012
Public Hearing on AMENDED BILL set for and held on February 21, 2012
Bill Expires April 7, 2012

By Order: Elizabeth E. Jones, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Property Tax Credits – High Performance Dwelling Tax
2 Credit

3
4 FOR the purpose of adding an additional rating system to the definition of High
5 Performance Dwelling and to the calculation for credit against taxes on a high
6 performance dwelling; and generally relating to real property tax.
7

8 By repealing and reenacting with amendments: § 4-2-310(a), and (e), and (f)
9 Anne Arundel County Code (2005, as amended)

10
11 **SECTION 1.** *Be it enacted by the County Council of Anne Arundel County,*
12 *Maryland,* That Section(s) of the Anne Arundel County Code (2005, as amended) read as
13 follows:
14

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

16
17 **TITLE 2. REAL PROPERTY TAXES.**

18
19 **4-2-310. High performance dwellings.**

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21 (a) **Definitions.** In this section “high performance dwelling” means a new principal
22 residential structure built on or after July 1, 2010 that is built to meet or exceed a Silver
23 rating in the current version of the U.S. Green Building Council’s Leadership in Energy
24 and Environmental Design (LEED) Green Building Rating System for homes OR A
25

EXPLANATION: CAPITALS indicate new matter added to existing law.
[Brackets] indicate matter stricken from existing law.
Underlining indicates amendments to bill.
~~Strikeover~~ indicates matter stricken from bill by amendment.

1 SILVER RATING OF THE INTERNATIONAL CODE COUNCIL'S 700 NATIONAL GREEN
2 BUILDING STANDARD (NGBS).

3
4 (e) **Credit against taxes levied on dwellings; calculation.** The tax credit shall be
5 credited from the taxes levied on the dwelling and may not be credited from the taxes
6 levied on the land. The total tax credit allowed under this section shall be a percentage of
7 the total County property tax assessed based on the LEED OR NGBS rating of the high
8 performance dwelling as follows:

9
10 (1) for dwellings rated LEED Silver OR NGBS SILVER - 40%, not to exceed
11 \$1,000;

12
13 (2) for dwellings rated LEED Gold OR NGBS GOLD - 60%, not to exceed \$2,000;
14 and

15
16 (3) for dwellings rated LEED Platinum OR NGBS EMERALD - 80%, not to exceed
17 \$3,000.

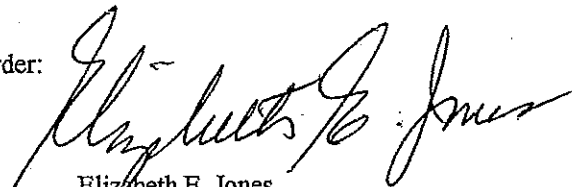
18
19 (f) Form of application. An application for a high performance dwelling credit shall
20 be made to the Controller on a form provided by the Controller's Office and shall include
21 documentation, reviewed and approved by a [LEED-certified] professional CERTIFIED IN
22 THE APPLICABLE BUILDING STANDARD employed OR ENGAGED by the County,
23 demonstrating the property was built to achieve a standard listed in subsection [(d)] (E); a
24 statement made under the penalties of perjury as stated in § 1-201 of the Tax-Property
25 Article of the State Code that the dwelling and systems are regularly maintained to
26 comply with the applicable [LEED] standard; a statement acknowledging officers and
27 employees of the County may enter onto the site of the improvements for the purpose of
28 making inspection in furtherance of this section; and any additional information the
29 Controller believes to be necessary to determine if the taxpayer is eligible to receive the
30 credit.

31
32 **SECTION 2.** *And be it further enacted,* That this Ordinance shall take effect 45 days
33 from the date it becomes law.

AMENDMENT ADOPTED: February 6, 2012

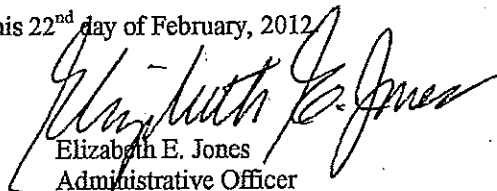
READ AND PASSED this 21st day of February, 2012

By Order:



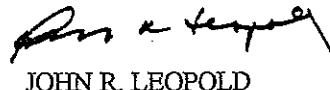
Elizabeth E. Jones
Administrative Officer

PRESENTED to the County Executive for his approval this 22nd day of February, 2012



Elizabeth E. Jones
Administrative Officer

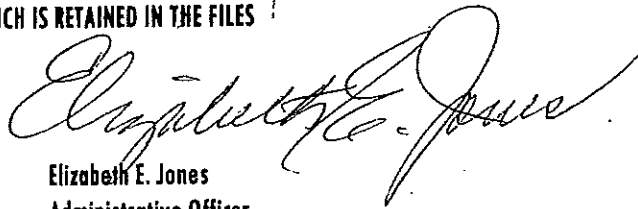
APPROVED AND ENACTED this 22nd day of February, 2012



JOHN R. LEOPOLD
County Executive

EFFECTIVE DATE: April 7, 2012

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.
3-12 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.



Elizabeth E. Jones
Administrative Officer