



OFFICE OF FINANCE
BILLING & CUSTOMER SERVICE
MS-1103, P.O. Box 427
ANNAPOLIS, MARYLAND 21404-0427
(410) 222-1144

John R. Leopold, County Executive

APPLICATION FOR HIGH PERFORMANCE DWELLING PROPERTY TAX CREDIT

Important! Please read the attached §4-2-310, which is the basis in determining whether the required qualifications are fulfilled in order to receive the tax credit.

Please attach documentation demonstrating the new principal residential structure was built to meet or exceed a Silver rating in the current version of the U.S. Green Building Council's Leadership in Energy and Environmental Design (LEED) Green Building Rating System OR a silver rating of the International Code Council's 700 National Green Building Standard (NGBS).

Date Application Filed: _____

Name(s) of Property Owner(s): _____
Anne Arundel County Property Account Number: _____

Mailing Address: _____
Street City State Zip

Location and description of Property for which credit is claimed _____
Street City State Zip

Telephone Number: () ()
Home Work

Description of High Performance Features of the Dwelling and LEED OR NGBS rating:

Was the residence a new principal residence built on or after July 1, 2010? _____
(Answer must be "yes" to be eligible for the credit).

I/we, the applicant(s) hereby certify that I/we have read the attached §4-2-310, that I/we am/are entitled to the credit for the residential property described above. I/we understand that this is a tax credit from County real property taxes levied on the building, not on the land.

I/we understand that this application must be filed on or before June 1 immediately before the taxable year for which the credit is sought. I/we further understand that if the application is filed after June 1, the application shall be treated as an application for a tax credit for the next succeeding taxable year.

I/we acknowledge that by signing this application, I/we give permission for officers and employees of Anne Arundel County to enter onto the site of the improvements for the purpose of making inspection in furtherance of Section (F) under §4-2-310.

I/we declare under penalties of perjury as stated in §1-201 of the Tax-Property Article of the State Code that the dwelling and systems are regularly maintained to comply with the applicable standard.

I/we declare that all information above is true, correct, and complete to the best of my/our knowledge and belief. This application is accompanied by documentation demonstrating the property was built to meet or exceed a silver rating in the current version of the U.S. Green Building Council's Leadership in energy and environmental design (LEED) green building rating system for homes OR a silver rating of the International Code Council's 700 National Green Building Standard (NGBS).

Applicant: _____
Signature Date

Applicant: _____
Signature Date

Return this application to:
ANNE ARUNDEL COUNTY MARYLAND
Office of Finance
Attention: Sales Tax Accountant
PO Box 427
Annapolis, MD 21404-0427

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OFFICIAL USE ONLY

To be completed by a professional who is certified in the applicable building standard and employed or engaged by Anne Arundel County:

Dwelling built to meet or exceed LEED OR NGBS silver rating? **Please circle**
Yes No

If the dwelling meets/exceeds LEED OR NGBS silver rating, indicate the rating:

(LEED silver, gold or platinum) **OR** (NGBS silver, gold or emerald)

Please circle
Approve Deny _____ Date _____
(Signature of certified professional in the applicable building standard)

To be completed by County Office of Finance:

Please circle
Approve Deny Finance Official _____ Date _____

§ 4-2-310. High Performance Dwellings.

(a) **Definitions.** In this section “high performance dwelling” means a new principal residential structure built on or after July 1, 2010 that is built to meet or exceed a Silver rating in the current version of the U.S. Green Building Council’s Leadership in Energy and Environmental Design (LEED) Green Building Rating System for homes or a silver rating of the International Code Council’s 700 National Green Building Standard (NGBS).

(b) **Creation.** There is a tax credit from County real property taxes on high performance dwellings as authorized by § 9-242 of the Tax-Property Article of the State Code.

(c) **Eligibility and duration.** A qualified property is eligible for the credit for each year for a period of five years provided the credit is not combined with other optional property tax credits as permitted under Title 9 of the Tax-Property Article of the State Code or this title.

(d) **Time for filing of application.** Application for the tax credit created by this section shall be filed on or before June 1 immediately before the taxable year for which the tax credit is sought. If the application is filed after June 1, the credit shall be disallowed that year but shall be treated as an application for a tax credit for the next succeeding taxable year.

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

- (1) for dwellings rated LEED Silver or NGBS Silver - 40%, not to exceed \$1,000;
- (2) for dwellings rated LEED Gold or NGBS Gold - 60%, not to exceed \$2,000; and
- (3) for dwellings rated LEED Platinum or NGBS Emerald - 80%, not to exceed \$3,000.

(f) **Form of application.** An application for a high performance dwelling credit shall be made to the Controller on a form provided by the Controller’s Office and shall include documentation, reviewed and approved by a professional certified in the applicable building standard employed or engaged by the County, demonstrating the property was built to achieve a standard listed in subsection (e); a statement made under the penalties of perjury as stated in § 1-201 of the Tax-Property Article of the State Code that the dwelling and systems are regularly maintained to comply with the applicable standard; a statement acknowledging officers and employees of the County may enter onto the site of the improvements for the purpose of making inspection in furtherance of this section; and any additional information the Controller believes to be necessary to determine if the taxpayer is eligible to receive the credit.

