



HIGH PERFORMANCE DWELLING
PROPERTY TAX CREDIT APPLICATION

Hearing Speech Impaired 711

To be completed by applicant(s)

Please type or print using ink only

IMPORTANT! This application must be received on or before June 1st, 2019 to be considered for the taxable year beginning July 1, 2019. Please read County Code § 4-2-310, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit.

Applications must include documentation demonstrating the 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: _____

Property Address: _____

City: _____ State: _____ Zip Code: _____

Parcel ID# (District/Subdivision/Account Number): _____

Primary Telephone #: _____ Secondary Telephone #: _____

Email Address: _____

Mailing Address (if different): _____

City: _____ State: _____ Zip Code: _____

This residence is my/our principal residence? [] Yes [] No

Please check rating the principal residential structure received (only one):

Leadership in Energy and Environmental

Design (LEED)

[] Silver

[] Gold

[] Platinum

National Green Building Standard (NGBS)

[] Silver

[] Gold

[] Emerald

Name of third party who verified the rating:

I have included the following required documents as part of my application:

_____ Copy of rating certificate

_____ Copy of signature page from rating/verification report

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 tax credit for the residential property described above. I/we understand that this is a tax credit from the County real property taxes levied on the building, not the land.

I/we understand that this application must be filed on or before June 1st immediately before the taxable year for which the credit is sought. I/we further understand that if the application is filed after June 1st, 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 purposes of making inspection in furtherance of Section (F) under § 4-2-310.

I/we declare under penalties of perjury provided for by the Tax – Property Article of the Annotated Code of Maryland, § 1-201, that the dwelling and systems are regularly maintained to comply with the applicable standard and 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 principle 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).

Applicant: _____
Signature Date

Applicant: _____
Signature Date

Return this application to:
Anne Arundel County, Maryland
Office of Finance
Attn: Financial Operations Supervisor, Tax Department
PO Box 427 (M/S 1103)
Annapolis, MD 21404-0427

For questions call:
410-222-1122
Hearing/Speech Impaired 711

A letter will be sent upon approval of a completed application.

=====THIS SECTION FOR OFFICIAL USE ONLY=====

Part 1 to be completed by a professional who is certified in the applicable building standard and employed or engaged by Anne Arundel County:

Dwelling certified to meet or exceed LEED/NGBS Silver rating? Yes No

If "Yes" to previous question, indicate the rating of the dwelling:

Leadership in Energy and Environmental Design (LEED)	National Green Building Standard (NGBS)
<input type="radio"/> Silver	<input type="radio"/> Silver
<input type="radio"/> Gold	<input type="radio"/> Gold
<input type="radio"/> Platinum	<input type="radio"/> Emerald

Application for high performance dwelling tax property tax credit approved? Yes No

Signature of certified professional Date

Part 2 to be completed by Anne Arundel County Office of Finance:

Application for high performance dwelling tax property tax credit approved? Yes No

Signature of Office of Finance Official Date

§ 4-2-310. High Performance Dwellings.

- (a) **Definition.** In this section “high performance dwelling” means a principal residential structure that meets or exceeds 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 taxable years beginning in the year in which the application is approved, 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, and the property meets the requirements of this section.
- (d) **Time for filing 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 first 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 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.

(Bill No. 78-10; Bill No. 3-12; Bill No. 16-13; Bill No. 22-16)