



**COMMERCIAL HIGH PERFORMANCE BUILDING  
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 1, 2025 to be considered for the taxable year beginning July 1, 2025 and ending June 30, 2026. Please read County Code § 4-2-311, a copy of which is included with the application and is the basis for determining whether the requirements to receive the property tax credit have been satisfied.**

**This application is for High Performance Buildings assessed as COMMERCIAL ONLY, for High Performance Buildings assessed as residential, please use the corresponding application on the Anne Arundel County Tax Credits webpage.**

**Applications must include documentation demonstrating the principal commercial 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 for homes or a Silver rating of the International Code Council's 700 National Green Building Standard (NGBS). FAILURE TO INCLUDE REQUIRED DOCUMENTATION MAY RESULT IN DENIAL OF APPLICATION.**

Property Owner(s): \_\_\_\_\_

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: \_\_\_\_\_

Please check the rating that the principal 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 LEED/NGBS rating certificate
- \_\_\_\_\_ Copy of LEED workbook/NGBS signature page from verification report

I/we, the applicant(s), hereby certify that I/we have read the attached § 4-2-311, that I/we am/are entitled to the tax credit for the commercial property described above. I/we understand that this is a tax credit from the Anne Arundel County real property taxes levied on the building, not the land, and that this tax credit applies for a period of five taxable years beginning in the year in which the application is approved. I/we understand that this tax credit may not be combined with other optional property tax credits.

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 purposes of making inspection in furtherance of Section (g) under § 4-2-311.

I/we declare under penalties of perjury provided for by the Tax – Property Article of the Annotated Code of Maryland, § 1-201, that the building 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 commercial 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 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, Office of Finance  
Attn: Tax Credits  
44 Calvert Street, Room 110  
Annapolis, MD 21401

For questions call:  
410-222-1748  
Hearing/Speech Impaired 711

Questions and applications may also be submitted by email:  
taxcredits@aacounty.org

If you are mailing your application less than 14 days before the deadline, it is suggested that you use a traceable form of delivery. Anne Arundel County is not responsible for delays in mail delivery.

Written notification will be sent upon approval or denial of a completed application.

**§ 4-2-311. High performance buildings.**

- (a) **Definitions.** In this section “high performance building” means a building or buildings on real property that meets or exceeds a Silver rating 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 buildings as authorized by § 9-242 of the Tax-Property Article of the State Code.
- (c) **Eligibility and duration.** A qualified high performance building 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 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 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 residential high performance buildings; calculation.** The tax credit shall be credited from the taxes levied on a high performance building assessed as residential by the Maryland Department of Assessments and Taxation, and may not be credited from the taxes levied on the land. The total tax credit allowed under this subsection shall be a percentage of the total County property tax assessed based on the rating of the high performance building as follows:
  - a. for buildings rated LEED Silver or NGBS Silver - 40%, not to exceed \$1,000 for each individual certified building;
  - b. for buildings rated LEED Gold or NGBS Gold - 60%, not to exceed \$2,000 for each individual certified building; and
  - c. for buildings rated LEED Platinum or NGBS Emerald - 80%, not to exceed \$3,000 for each individual certified building.
- (f) **Credits against taxes levied on commercial high performance buildings; calculation.** The tax credit shall be credited from the taxes levied on a high performance building assessed as commercial by the Maryland Department of Assessments and Taxation, and may not be credited from the taxes levied on the land. The total tax credit allowed under this subsection shall be a percentage of the total County property tax assessed based on the rating of the high performance building as follows:
  - a. for buildings rated LEED Silver or NGBS Silver - 40%, not to exceed \$20,000 for each individual certified building;
  - b. for buildings rated LEED Gold or NGBS Gold - 60%, not to exceed \$40,000 for each individual certified building; and
  - c. for buildings rated LEED Platinum or NGBS Emerald - 80%, not to exceed \$60,000 for each individual certified building.
- (g) **Form of application.** An application for a high performance building credit shall be made to the Controller on a form provided by the Controller’s Office and shall include documentation demonstrating the building was built to achieve a standard listed in subsections (e) or (f); a statement made under the penalties of perjury as stated in § 1-201 of the Tax-Property Article of the State Code that the building 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; Bill No. 17-20; Bill No. 54-23)