§ 4-2-316. Stormwater management and erosion control.

(a) **Definitions.** In this section, the following words have the meanings indicated:

(1) "Stormwater management practices" means practices recognized by the Department of Public Works for the permanent reduction and change of drainage patterns of stormwater runoff from structures and other impervious surfaces, including, but not limited to, living roofs, sidewalk infiltration planters, permeable pavers, bioretention installations, cisterns and other permanent diversion and infiltration methods. The Department of Public Works shall provide a list, updated annually, of the stormwater management practices that qualify for the credit.

(2) "Qualified improvements" means physical improvements made to a residential or commercial property for stormwater management that have been approved by the Department of Public Works.

(3) "Qualified property" means a new or existing commercial or residential property on which qualified improvements are installed to reduce stormwater runoff from the property.

(b) **Creation.** There is a credit from County real property taxes levied on residential and commercial property and any improvements thereon that install or implement permanent stormwater management practices.

(c) **Calculation.** The tax credit shall be 10% of the cost of materials and installation for making qualified improvements, this credit not to exceed a total of $10,000 over the five-year life of the credit.

(d) **Eligibility and duration.** A qualified property is eligible to receive a stormwater management credit for each year for a period of five taxable years against the taxpayer's real property tax if:

(1) the credit is not combined with other tax credits;

(2) the Department of Public Works certifies that the property is a qualified property;

(3) the taxpayer applies for the tax credit within 45 days after improvements are completed; and

(4) the qualified improvements are not completed pursuant to a requirement in any State or local law.

(e) **Effective date.** The credit shall be effective beginning in the taxable year following approval of the tax credit and for the four succeeding taxable years, so long as the property meets the requirements of this section.

(f) **Form of application.** An application for a stormwater management credit shall be made to the Controller on a form provided by the Controller's Office; demonstrate that the qualified improvements meet the requirements of this section; provide a statement under oath under the penalties of perjury as stated in § 1-201 of the Tax-Property Article of the State Code, that the improvements are in working condition and regularly maintained; include acknowledgement that failure to maintain said improvements shall also entitle the County to pursue a refund of the credit plus a penalty equal to 200% of the credit; that a condition of receiving the credit shall be that officers and employees of the County or the administration may enter onto the site of the improvements for the purpose of making inspection in furtherance of this section; and include any additional information the Controller believes to be necessary to determine if the taxpayer is eligible to receive the credit.

(g) **Grant.** The Controller shall grant the credit if the application meets the requirements of this section and the taxpayer is current on all taxes owed to the County.

(Bill No. 85-07; Bill No. 17-10; Bill No. 48-10; Bill No. 118-15; Bill No. 22-16; Bill No. 66-16; Bill No. 65-17; Bill No. 81-17; Bill No. 47-19; Bill No. 17-20)