

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2010 Legislative Session

Bill No. CB-61-2010

Chapter No. 63

Proposed and Presented by Council Member Turner

Introduced by Council Members Turner, Harrison, Dernoga

Co-Sponsors _____

Date of Introduction September 28, 2010

BILL

1 AN ACT concerning

2 High Performance Building Tax Credit

3 For the purpose of establishing a tax credit for real property meeting certain Leadership in
4 Energy and Environmental Design (LEED) green building rating system certifications.

5 BY adding:

6 SUBTITLE 10. FINANCE AND TAXATION.

7 Section 10-235.13,

8 The Prince George's County Code

9 (2007 Edition, 2009 Supplement)

10 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
11 Maryland, that Section 10-235.13 of the Prince George's County Code be and the same is hereby
12 added:

13 **SUBTITLE 10. FINANCE AND TAXATION.**

14 **DIVISION 8. TAX ASSESSMENT. LEVY, AND COLLECTION.**

15 **Subdivision 5H. High Performance Building Tax Credit.**

16 **Sec. 10-235.13. High Performance Building Tax Credit.**

17 (a) In accordance with the provisions of Section 9-242 of the Tax-Property Article of the
18 Annotated Code of Maryland, there is a tax credit against the property tax imposed on real
19 property for a high performance buildings in Prince George's County.

20 (b) As used in this Section and subject to paragraph (3), the following terms shall have the
21 meaning indicated:

1 (1) "High performance buildings" means a building that:

2 (i) achieves at least a silver rating according to the U.S. Green Building
 3 Council's LEED (Leadership in Energy and Environmental Design) green building rating system
 4 as adopted by the Maryland Green Building Council;

5 (ii) achieves at least a comparable rating according to any other appropriate
 6 rating system; or

7 (iii) meets comparable green building guidelines or standards approved by the
 8 State.

9 (2) "LEED rating system" means the U.S. Green Building Council's LEED
 10 (Leadership in Energy and Environmental Design) green building rating system as adopted by
 11 the Maryland Green Building Council, including the following terms:

12 (i) "LEED-NC" for new construction;

13 (ii) "LEED-CS" for core and shell; and

14 (iii) "LEED-EB" for existing buildings.

15 (3) For the purposes of paragraph (1) of this subdivision, under LEED Credit MR7 or
 16 a similar criterion in a comparable rating system, credit may be awarded for the use of wood-
 17 based materials derived from all credible sources, including the Sustainable Forestry Initiative
 18 Program, the Canadian Standards Association, the American Tree Farm System, and other
 19 creditable certified sources programs.

20 (c) For LEED-NC and LEED-CS high performance buildings, the tax credit shall be for a
 21 period of five (5) years at the following ratings and amounts:

22 (i) LEED certified silver – 25%;

23 (ii) LEED certified gold – 50%;

24 (iii) LEED certified platinum – 75%

25 (d) For LEED-EB high performance buildings, the tax credit shall be for a period of three
 26 (3) years at the following ratings and amounts:

27 (i) LEED certified silver – 10%;

28 (ii) LEED certified gold – 25%;

29 (iii) LEED certified platinum – 50%

30 (e) During the fiscal year, the total of all tax credits granted under this section shall not
 31 exceed \$5,000,000. Tax credits shall be granted in the order in which the Office of Finance

1 receives the complete application under subsection (g) of the section. If a complete application
 2 granted would cause the limit set in this subsection to be exceeded, the tax credit shall be granted
 3 in the next fiscal year or years and in the order received.

4 (f) A real property tax credit shall not be granted under this Section if the real property
 5 have otherwise been granted a tax credit or exemption under the Tax-Property Article, Annotated
 6 Code of Maryland or the County Code for the taxable year;

7 (g) Application for the tax credit established herein shall be made under oath on an
 8 application provided by the Director of Finance. The application shall provide a legal
 9 description of the property, proof of a properly issued use and occupancy permit, copy of the
 10 LEED certification determination and such other information or documentation as the Director
 11 may require to determine whether the applicant can qualify for the tax credit. The application
 12 must be submitted within two (2) years of the LEED certification determination.

13 (h) The Director of Finance shall determine the eligibility of the taxpayer for the tax credit
 14 and notify the State Department of Assessments and Taxation that a taxpayer has been approved
 15 for the property tax credit and the assessed value of the premises.

16 (i) The Director of Finance shall verify that the taxpayer continues to satisfy the
 17 applicable thresholds to qualify for the property tax credit by requiring submission of reports by
 18 the taxpayer, as the Director deems necessary.

19 (j) The Director of Finance shall provide an annual report to the County Council on the
 20 high performance building real property tax credit on or before December 31st of each year for
 21 the previous fiscal year, to include:

22 (1) the number of applications received;

23 (2) the number of applications denied;

24 (3) the amount of tax credits approved; and

25 (4) the location by Councilmanic district of the number of applications received,
 26 denied and the amount of tax credit approved.

27 SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby
 28 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,
 29 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of
 30 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining
 31 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this

1 Act, since the same would have been enacted without the incorporation in this Act of any such
2 invalid or unconstitutional word, phrase, clause, sentence, subparagraph, subsection, or section.

3 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect on forty-five (45)
4 calendar days after it becomes law.

Adopted this 26th day of October, 2010.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Thomas E. Dernoga
Chair

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Jack B. Johnson
County Executive

KEY:
Underscoring indicates language added to existing law.
[Brackets] indicate language deleted from existing law.
Asterisks *** indicate intervening existing Code provisions that remain unchanged.

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