

**CITY OF BALTIMORE  
COUNCIL BILL 06-0507  
(First Reader)**

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Introduced by: Councilmembers Kraft, Curran, Branch, Clarke, Mitchell, Young, Spector  
Introduced and read first time: August 14, 2006  
Assigned to: Committee of the Whole

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REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Housing and  
Community Development, Department of Real Estate, Department of Finance

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A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Property Tax Credits – High-Performance Buildings**

3 FOR the purpose of granting a property tax credit for certain high-performance buildings;  
4 defining certain terms; establishing certain conditions; imposing certain limitations; and  
5 generally relating to tax credits for qualifying high-performance buildings.

6 BY adding

7 Article 28 - Taxes  
8 Section(s) 10-16  
9 Baltimore City Code  
10 (Edition 2000)

11 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the  
12 Laws of Baltimore City read as follows:

13 **Baltimore City Code**

14 **Article 28. Taxes**

15 **Subtitle 10. Credits**

16 **§ 10-16. HIGH-PERFORMANCE BUILDINGS.**

17 (A) *DEFINITIONS.*

18 (1) *IN GENERAL.*

19 IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

20 (2) *DIRECTOR.*

21 “DIRECTOR” MEANS THE DIRECTOR OF FINANCE OR DESIGNEE.

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

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1           (3) *HIGH-PERFORMANCE BUILDING.*

2                   “HIGH-PERFORMANCE BUILDING” MEANS A BUILDING THAT:

3                   (I) ACHIEVES A SILVER RATING OR HIGHER, ACCORDING TO THE U.S. GREEN  
4                   BUILDING COUNCIL’S LEED (LEADERSHIP IN ENERGY AND ENVIRONMENTAL  
5                   DESIGN) GREEN BUILDING RATING SYSTEM, AS ADOPTED BY THE MARYLAND  
6                   GREEN BUILDING COUNCIL;

7                   (II) ACHIEVES AT LEAST A COMPARABLE RATING ACCORDING TO ANY OTHER  
8                   APPROPRIATE RATING SYSTEM; OR

9                   (III) MEETS COMPARABLE GREEN BUILDING GUIDELINES OR STANDARDS APPROVED  
10                   BY THE STATE.

11           (B) *CREDIT GRANTED.*

12                   THERE IS ESTABLISHED A PROPERTY TAX CREDIT, AS AUTHORIZED IN STATE TAX-  
13                   PROPERTY ARTICLE § 9-242, AGAINST THE CITY PROPERTY TAX IMPOSED ON HIGH-  
14                   PERFORMANCE BUILDINGS.

15           (C) *AMOUNT OF CREDIT.*

16                   THE AMOUNT OF THE TAX CREDIT EQUALS 100% OF THE CITY PROPERTY TAX IMPOSED ON  
17                   THE BUILDING.

18           (D) *APPLICATION FOR CREDIT.*

19                   (1) THE PROPERTY OWNER MUST APPLY FOR THE TAX CREDIT WITHIN 180 DAYS AFTER THE  
20                   START OF THE 1<sup>ST</sup> TAXABLE YEAR FOR WHICH THE CREDIT IS SOUGHT.

21                   (2) THE APPLICATION MUST BE:

22                   (I) SUBMITTED TO THE DIRECTOR, ON THE FORM THE DIRECTOR REQUIRES; AND

23                   (II) ACCOMPANIED BY PROOF THAT THE PROPERTY MEETS THE REQUIRED  
24                   STANDARDS FOR A HIGH-PERFORMANCE BUILDING.

25           (E) *TERM OF CREDIT.*

26                   IF APPROVED, THE TAX CREDIT MAY BE TAKEN FOR EACH OF THE NEXT 10 TAXABLE  
27                   YEARS.

28           (F) *ADMINISTRATION.*

29                   THE DIRECTOR OF FINANCE MAY:

30                   (1) ADOPT RULES AND REGULATIONS NECESSARY OR APPROPRIATE TO IMPLEMENT  
31                   THIS SECTION;

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1           (2) SETTLE DISPUTED CLAIMS THAT MAY ARISE IN CONNECTION WITH THE CREDIT  
2           AUTHORIZED BY THIS SECTION; AND

3           (3) DELEGATE POWERS, DUTIES, OR FUNCTIONS IN CONNECTION WITH THE  
4           ADMINISTRATION OF THE CREDIT AUTHORIZED BY THIS SECTION TO THE CITY  
5           COLLECTOR OR ANY OTHER EMPLOYEE OF THE CITY.

6           (G) *TERMINATION OF PROGRAM.*

7           APPLICATIONS FOR THIS TAX CREDIT MAY NOT BE ACCEPTED AFTER MARCH 1, 2012.

8           **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance  
9           are not law and may not be considered to have been enacted as a part of this or any prior  
10          Ordinance.

11          **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30<sup>th</sup> day  
12          after the date it is enacted.