

**CITY OF BALTIMORE
COUNCIL BILL 08-0057
(First Reader)**

Introduced by: Councilmembers Kraft, Cole, Henry, Curran, Conaway, Clarke, Young, Welch
Introduced and read first time: March 3, 2008

Assigned to: Taxation, Finance and Economic Development Committee

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

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 1ST 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 30th day
12 after the date it is enacted.