

# **Green Building Property Tax Incentives**

## **Howard County**

Council Bill 55-2011

### **ICC-700 NGBS Emerald/ LEED Platinum**

- First Year: 100%
- Second Year: 75%
- Third Year: 50%
- Fourth Year 25%

### **ICC 700 NGBS Gold/ LEED Gold**

- First Year: 90%
- Second Year: 68%
- Third Year: 45%
- Fourth Year 23%

### **ICC 700 NGBS Silver/ LEED Silver**

- First Year: 75%
- Second Year: 56%
- Third Year: 38%
- Fourth Year 19%

### **Important Notes:**

- Effective Date: February 6, 2012
- Tax credit may not exceed \$5,000 per home per tax year
- Tax Credit terminates on June 30, 2017

## **Anne Arundel County**

Council Bill 78-2010

Council Bill 3-2012

### **ICC-700 NGBS Emerald/ LEED Platinum**

- 80%, not to exceed \$3,000

### **ICC 700 NGBS Gold/ LEED Gold**

- 60%, not to exceed \$2,000

### **ICC 700 NGBS Silver/ LEED Silver**

- 40%, not to exceed \$1,000

### **Important Notes:**

- Tax Credit valid for 5 Years
- Effective Date: July 1, 2010

## **Baltimore County**

Council Bill 43-2010

Council Bill [23-2012](#)

### **ICC-700 NGBS Emerald/ LEED Platinum**

- 100%

### **ICC 700 NGBS Gold/ LEED Gold**

- 60%

### **ICC 700 NGBS Silver/ LEED Silver**

- 40%

### **Energy Efficiency Tax Credits:**

- Equal to the percentage of increased energy efficiency achieved in the process of renovation or construction, with a minimum improvement of 30%.
  - Improvements must be measured by certified HERS Rater, certified Passive House consultant, or certified ASHRAE professional.
  - For existing structures, the initial measurement shall be conducted prior to the renovation to determine existing level of energy efficiency. A second measurement shall be conducted at the conclusion of the renovation.
  - For new construction, the base line is the current building code, which is currently the 2009 version.

### **Important Notes:**

- Tax credit valid for 3 Years, unless the home is energy neutral, then the tax credit is valid for 5 Years
- No cap on the credit per home, but aggregate may not exceed \$1 Million per fiscal year.