

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council of Howard County, Maryland

2017 Legislative Session

Legislative Day No. 7

Bill No. 34-2017

Introduced by: The Chairperson at the request of the County Executive

AN ACT extending the life of the tax credit for certain high performance buildings until June 30, 2023; amending certain definitions; requiring certain reviews prior to the expiration of the credit; and declaring this Act to be an emergency measure.

Introduced and read first time _____, 2017. Ordered posted and hearing scheduled.

By order _____
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2017.

By order _____
Jessica Feldmark, Administrator

This Bill was read the third time on _____, 2017 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2017 at ___ a.m./p.m.

By order _____
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive _____, 2017

Allan H. Kittleman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1 **WHEREAS**, the Property Tax Credit for High Performance Buildings as applied to R-2
2 and R-3 buildings is set to expire on June 30, 2018, without further action of the County Council;
3 and

4
5 **WHEREAS**, in order to qualify for the credit, an applicant should have applied by April
6 1, 2017; and

7
8 **WHEREAS**, the County Executive wishes to extend this tax credit for another five years,
9 pending further study and wishes to allow property owners to continue to apply for the credit;
10 and

11
12 **WHEREAS**, Section 209(d) of the Howard County Charter provides that the County
13 Council may pass an emergency bill to meet an immediate emergency affecting the public
14 health, safety, or welfare; and

15
16 **WHEREAS**, in this instance an emergency exists because applications for the credit can
17 no longer be accepted without the extension authorized by this Act.

18
19 **NOW, THEREFORE,**

20
21 *Section 1. Be It Enacted by the County Council of Howard County, Maryland that the Howard*
22 *County Code is amended as follows:*

23 *By amending*

24 *Title 20 “Taxes, Charges, and Fees”*

25 *Subsection (a) and subsection (k), both of Section 20.129B “Property tax credits for high*
26 *performance buildings”.*

27
28 **Title 20. Taxes, Charges, and Fees.**

29 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

30 **Part III. State-Authorized Howard County Tax Credits.**

31

1 **Section 20.129B. Property tax credit for high performance buildings.**

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

3 (1) High performance building means a building that:

4 (i) Achieves at least a silver rating according to the U.S. Green Building
5 Council's LEED (Leadership in Energy and Environmental Design) rating
6 system;

7 (ii) IS A RESIDENTIAL BUILDING THAT ACHIEVES [[Achieves]] at least a silver
8 certification level of the National Green Building Standard ICC-700 [[if
9 the Director of the Department of Inspections, Licenses and Permits finds
10 that the standard is equivalent to at least a silver rating according to the
11 U.S. Green Building Council's LEED (Leadership in Energy and
12 Environmental Design) rating system]];

13 (iii) Achieves at least a comparable rating according to design standards that
14 the Director of the Department of Inspections, Licenses and Permits may
15 adopt by regulation as equivalent to a silver rating in the LEED rating
16 system; or

17 (iv) Meets comparable green building guidelines or standards approved by the
18 State.

19 (2) LEED rating system shall have the meaning set forth in section 3.1002 of this Code.

20 (3) R-2 or R-3 building has the meaning ascribed to that term under the Howard County
21 Building Code.

22
23 (k) *Effective Date.* The tax credit authorized by subsection (d) of this section applies to tax years
24 beginning after June 30, 2012, and shall terminate and be of no effect after June 30,
25 [[2018]]2023, provided that:

26 (1) A property owner shall receive the full four years of the credit if:

27 (i) The property meets the eligibility requirements of this section; and

28 (ii) The property owner applies for the credit on or before April 1,
29 [[2017]]2022; and

30 (2) The last credit issued shall be issued no later than in the fiscal year ending June
31 30, [[2021]]2026.

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Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that representatives from the Department of Inspections Licenses and Permits, the Department of Planning and Zoning, the Economic Development Authority, the Office of Community Sustainability and the Department of Finance shall review the credit prior to November 1,2020 to determine the need for further extension of the credit.

Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that this Act is hereby declared to be an emergency measure and necessary to meet an immediate emergency affecting the public health, safety, or welfare because, without the amendment authorized by this Act, applicants will not be able to apply for the tax credit and, having been passed by the affirmative vote of two-thirds of the members of the Council, shall be effective upon its enactment.