



**DIVISION OF TREASURY**  
**255 ROCKVILLE PIKE, SUITE L-15 ROCKVILLE, MARYLAND 20850**  
**240-777-8931**

**APPLICATION FORM**  
**PROPERTY TAX CREDIT – RENEWABLE ENERGY**  
 Montgomery County Code, Section 52-18R

Property Owner: \_\_\_\_\_

Property Address: \_\_\_\_\_

Property Tax Account Number: \_\_\_\_\_ Is the Property Owner-Occupied? \_\_\_\_\_

**SECTION 1: RENEWABLE ENERGY DEVICES**

Type of Renewable Energy Device: Solar \_\_\_\_\_ Geothermal \_\_\_\_\_

Use of Renewable Energy Device: Heating \_\_\_\_\_ Hot Water \_\_\_\_\_ Electricity \_\_\_\_\_

Total Cost of Renewable Energy System: \_\_\_\_\_

**REQUIRED ITEMS:** The following items must be submitted with this application in order to receive a tax credit for Renewable Energy Devices:  
 1) Certification indicating that the device for which the credit is sought is an eligible solar or geothermal device, and has been properly installed. Certification can be an Inspection Approval from a designated agency or approval from the Montgomery County Department of Permitting Services (signature required at the bottom of this application). 2) Copies of paid receipts for all eligible costs of buying or installing the system, including the cost of any part, component or accessory necessary to operate the device. 3) **Effective November 8, 2011** – applications must include documentation that the applicant entered into a signed contract for the eligible solar or geothermal device, on or before November 8, 2011.

**SECTION 2: ENERGY CONSERVATION DEVICES**

**An Energy Conservation Device is defined as:** a device that reduces the demands for conventional fuels or increases the efficiency of these fuels, but does not include a standard household appliance. Examples of Energy Conservation devices are provided on Page 2 of this application.

	Energy Conservation Device	Use of Device for Energy Conservation	Device Cost
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____
6	_____	_____	_____
7	_____	_____	_____
8	_____	_____	_____

**REQUIRED ITEMS:** The following items must be completed with this application in order to receive a tax credit for Energy Conservation Devices:  
 1) A copy of a receipt detailing the entire cost of each energy conservation device must be submitted with this application. 2) The Tax Credit Applicant must sign the certification below.

I hereby certify under oath and affirmation, subject to the penalties provided by law, that all of the Energy Conservation Devices for which I am seeking a tax credit have been used for the purposes stated in the definition of Energy Conservation Devices noted.

\_\_\_\_\_  
 SIGNATURE OF APPLICANT

\_\_\_\_\_  
 APPLICATION DATE

**FOR OFFICE USE ONLY**

The Department of Permitting Services (DPS) certifies that the Renewable Energy Device listed in Section 1 (if applicable), is a solar or geothermal energy device that has been properly installed \_\_\_\_\_ (DPS authorized signature)

TOTAL AMOUNT OF TAX CREDIT – RENEWABLE ENERGY DEVICE (50% OF ELIGIBLE COSTS): \_\_\_\_\_  
 (Limited to \$5,000 for a heating system, or \$1,500 for a hot water supply system)

TOTAL AMOUNT OF TAX CREDIT – ENERGY CONSERVATION DEVICE (Limit \$250 per property): \_\_\_\_\_

## PROPERTY TAX CREDIT – RENEWABLE ENERGY

**“Geothermal Energy Device” and/or “Solar Energy Device” means a device that:**

- (1) Uses geothermal energy or solar energy to heat or cool a structure; to provide hot water for use in the structure; or to generate electricity to be used in the structure; and
- (2) Meets safety and performance standards set by a nationally recognized testing laboratory for that kind of device.

**“Energy Conservation Device” means a device that:**

- (1) Reduces the demands for conventional fuels, or increases the efficiency of these fuels, including:
  - A. caulking and weatherstripping doors and windows;
  - B. furnace efficiency modifications;
  - C. a programmable thermostat;
  - D. ceiling, attic, wall, or floor insulation;
  - E. water heater insulation;
  - F. storm windows or doors, multiglazed windows or doors, and heat-absorbed or heat-reflective glazed window or door materials;
  - G. any device which controls demand of appliances and aids load management; and
  - H. any other conservation device, renewable energy technology, and specific home improvement that is determined necessary to assure that energy conservation measures are effective
- (2) Meets safety and performance standards set by a nationally recognized testing laboratory for that kind of device.

**Energy Conservation Device does not include a standard household appliance.**

### **Additional Information**

- In order to be eligible for the credit, approved Renewable Energy Devices and Energy Conservation Devices must have been installed within 12 months before the property owner submits an application to the Director of Finance.
- The tax credit can be applied against, and cannot exceed, the amount of the County Property Tax of an owner-occupied residential property. The tax credit may be granted in the year in which the credit is applied for, or carried forward to the next year (if the funding limit has been reached for that year). Any unused credit amount can be carried forward for an additional 2 years (carry forward applicable to credits Renewable Energy Devices only) .
- In any fiscal year, no more than 1 tax credit for Renewable Energy Devices may be issued per property.
- In any fiscal year, the amount of credit for Energy Conservation Devices may not exceed \$250 per property.
- Effective January 27, 2010: During any fiscal year, the total of all credits granted by the County must not exceed \$400,000 for Renewable Energy Devices or \$100,000 for Energy Conservation Devices. Credits will be granted in the order in which complete applications are received by the Department of Finance.
  - To obtain approval from the **Montgomery County Department of Permitting Services, 255 Rockville Pike, 2<sup>nd</sup> Floor, Rockville, MD 20850, (240-777-6300)**, applicants must have the Department certify the installation of the device(s) in the box at the bottom of the application.
  - Effective November 8, 2011: No credit will be granted for applications submitted after November 8, 2011, unless an individual: 1) enters into a contract for eligible costs on or before November 8, 2011; and 2) applies for the credit on or before November 8, 2012.