



**DIVISION OF TREASURY**  
**255 ROCKVILLE PIKE, SUITE L-15 ROCKVILLE, MARYLAND 20850**  
**240-777-8965**

**APPLICATION FORM - PROPERTY TAX CREDIT**  
**ENERGY AND ENVIRONMENTAL DESIGN**  
 Montgomery County Code, Section 52-18Q

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

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

Property Tax Account Number: \_\_\_\_\_ Property Owner Telephone #: \_\_\_\_\_

**TO RECEIVE THE PROPERTY TAX CREDIT, THE FOLLOWING QUESTIONS MUST BE ANSWERED:**

1) Is the building newly constructed or extensively modified? (Circle One) **YES / NO**  
 Extensively modified refers to any structural modification which alters more than 50% of the building gross floor area, as indicated on the application for a building permit.

2) Type of building: Residential \_\_\_\_\_ Multi-family Residential \_\_\_\_\_ Non-Residential \_\_\_\_\_

3) Indicate the gross floor area of the building (square feet) \_\_\_\_\_

**USGBC RATING**

The Property Tax Credit will be issued to a “High Performance Building” based upon the rating it receives from the USGBC (United States Green Building Council), or an equivalent energy and environmental design standard, as determined by the Montgomery County Department of Permitting Services.

The USGBC issues Silver, Gold, and Platinum rankings for LEED-CS, LEED-EB, and LEED-NC.

“LEED-CS” means the Leadership in Energy and Environmental Design – Core and Shell rating system administered by the USGBC.

“LEED-EB” means the Leadership in Energy and Environmental Design – Existing Building rating system administered by the USGBC.

“LEED-NC” means the Leadership in Energy and Environmental Design – New Construction rating system administered by the USGBC.

**REQUIRED: TO RECEIVE THE TAX CREDIT, THE APPLICANT MUST SUBMIT A COPY OF THE USGBC PROJECT CERTIFICATION (or equivalent standard, as determined by Montgomery County Department of Permitting Services) FOR THE BUILDING.**

The USGBC can be contacted at 1-800-795-1747, or on the web at: [www.usgbc.org](http://www.usgbc.org)  
 The Montgomery County Department of Permitting Services can be contacted at 240-777-6300.

**FOR OFFICE USE ONLY**

Date application received: \_\_\_\_\_ Date USGBC Certification was achieved: \_\_\_\_\_

USGBC Rating Standard achieved: \_\_\_\_\_ Rating System: \_\_\_\_\_

High Performance Building Type: Covered Building or Other Building

TAX CREDIT ACHIEVED: \_\_\_\_\_ % FOR \_\_\_\_\_ YEARS

## ***Important Information***

Application: A taxpayer must apply for the tax credit within 1 year after the building is certified as a high performance building.

A “high performance building” is defined as:

1. A covered building that achieves a gold or platinum rating from the United States Green Building Council (USGBC) or an equivalent rating as determined by the Montgomery County Department of Permitting Services.
2. Any other building that achieves silver, gold or platinum rating from the USGBC or an equivalent rating as determined by the Montgomery County Department of Permitting Services.

A “covered building” means a newly constructed or extensively modified non-residential or multi-family residential building that has, or will have, at least 10,000 square feet of gross floor area.

In order to receive a property tax credit, a “covered building” must achieve a gold or platinum rating (or equivalent) from the USGBC, and “any other building” must receive a silver, gold, or platinum rating from the USGBC for LEED-CS, LEED-EB, or LEED-NC.

## ***Tax Credit Amount***

*Note: The tax credits will begin in the County fiscal year during which the appropriate rating or equivalent standard is achieved and the completed building has been reassessed. The County’s fiscal year runs from July 1<sup>st</sup> to June 30<sup>th</sup> of the following year.*

(1) For a “covered building,” the amount of the credit is:

- (A) 25% of the property tax owed on the building for 5 years, if the building achieves a gold rating for LEED-NC or LEED-CS or an equivalent standard;
- (B) 75% of the property tax owed on the building for 5 years, if the building achieves a platinum rating for LEED-NC or LEED-CS or an equivalent standard;
- (C) 10% of the property tax owed on the building for 3 years, if the building achieves a gold rating for LEED-EB or an equivalent standard;
- (D) 50% of the property tax owed on the building for 3 years, if the building achieves a platinum rating for LEED-EB or an equivalent standard.

(2) For any other building, the amount of the credit is:

- (A) 25% of the property tax owed on the building for 5 years, if the building achieves a silver rating for LEED-NC or LEED-CS or an equivalent standard;
- (B) 50% of the property tax owed on the building for 5 years, if the building achieves a gold rating for LEED-NC or LEED-CS or an equivalent standard;
- (C) 75% of the property tax owed on the building for 5 years, if the building achieves a platinum rating for LEED-NC or LEED-CS or an equivalent standard;
- (D) 10% of the property tax owed on the building for 3 years, if the building achieves a silver rating for LEED-EB or an equivalent standard;
- (E) 25% of the property tax owed on the building for 3 years, if the building achieves a gold rating for LEED-EB or an equivalent standard;
- (F) 50% of the property tax owed on the building for 3 years, if the building achieves a platinum rating for LEED-EB or an equivalent standard.

## ***Tax Credit Annual Limits***

The Director must grant credits in the order in which the Department of Finance receives complete applications. During any fiscal year, the total amount of credits issued for all buildings must not exceed \$5 million, credits for buildings that achieve a silver rating (or equivalent) must not exceed \$1.5 million, and credits for buildings that achieve a gold rating (or equivalent) must not exceed \$2.5 million. Any credit that causes these limits to be exceeded will be issued in the next fiscal year or years.