

# CODE OF BALTIMORE REGULATIONS ANNOTATED (COBRA) REGISTER



**ISSUE DATE:** 15 November 2025

**ISSUE NUMBER:** 11

**VOLUME NUMBER:** 03

Pursuant to General Provisions Article, § 4-303 of the Baltimore City Code, this issue contains all documents required to be published for this issue date.

## Information about the COBRA Register and COBRA

### COBRA REGISTER

The COBRA register is an official City publication. The COBRA register acts as a temporary supplement to the Code of Baltimore Regulations Annotated. Any change to the text of regulations published in COBRA must first be published in the COBRA Register.

### CODE OF BALTIMORE REGULATIONS ANNOTATED (COBRA)

COBRA is the official compilation of all regulations issued by agencies of the City of Baltimore. The COBRA Register serves as COBRA's temporary supplement, publishing all proposed changes to regulations.

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Baltimore City residents may participate in the process by which City regulations are proposed, adopted, amended, or repealed by submitting data or opinions on proposed regulations to the promulgating agency (see "Opportunity for Public Comment" section on the notice page for all proposed regulations contained in the COBRA Register).

### ISSUE AND DEADLINE DATES THROUGH DECEMBER 2025<sup>†</sup>

ISSUE DATE	*DEADLINE FOR PROPOSED REGULATION
January 15, 2025	January 8, 2025
**February 15, 2025	**February 8, 2025
**March 15, 2025	**March 8, 2025
April 15, 2025	April 8, 2025
May 15, 2025	May 8, 2025
**June 15, 2025	**June 8, 2025
July 15, 2025	July 8, 2025
August 15, 2025	August 8, 2025
September 15, 2025	September 8, 2025
October 15, 2025	October 8, 2025
**November 15, 2025	**November 8, 2025
December 15, 2025	December 8, 2025

<sup>†</sup> Please note that this table is provided for planning purposes only. The Department of Legislative Reference (DLR) cannot guarantee that submissions will be published by an agency's desired publication date. Circumstances related to workload and staffing may prevent adherence to this schedule.

\* Please note that the deadlines provided for the submission of a proposed regulation indicates the submission of a regulation in its final form for publication, including all required revisions from DLR and approvals from DLR, the Department of Law, and the Office of the City Administrator. DLR advises a 10-week lead time for this process.

\*\*For dates when the submission of a proposed regulation to DLR would fall over a weekend, the proposed regulation will be due the Friday prior; for dates when the submission of a proposed regulation to DLR would fall on a Federal holiday, the proposed regulation will be due the business day prior.

## INDEX OF COBRA TITLES AFFECTED IN THIS ISSUE

COBRA Title Number and Name

05 – Department of Finance

## NOTICES OF FINAL ACTION IN THIS ISSUE

There are no notices of final action published in this issue.

## FOR REGULATIONS PROPOSED FOR AMENDMENT THIS REGISTER

[Bracketed] text indicates an item stricken from the regulation

*Italic* text indicates an item added to the regulation

**COBRA Register.** Publication of the Department of Legislative Reference, 100 Holliday Street, Suite 626, Baltimore, MD, 21201. Tel. 410-396-4730. **Brandon Scott**, Mayor; **Benjamin Guthorn**, Director, Department of Legislative Reference; **Hanna Navarrete Naugle**, City Regulations Lead; **Andrew Daugherty**, Legislative Services Technician; **Anita Evans**, Legislative Reference Librarian.

**TITLE 05**  
**DEPARTMENT OF FINANCE**  
**Subtitle 01 PROPERTY TAX CREDITS**  
**CHAPTER 13 ENERGY CONSERVATION DEVICES**  
Authority: Baltimore City Code, Article 28 § 10-31

**Notice of Proposed Action**

The Director of the Department of Finance proposes to enact Chapter 13 ENERGY CONSERVATION DEVICES under **COBRA 05.01 PROPERTY TAX CREDITS**.

**Statement of Purpose**

The purpose of this action is to:

- (1) Define commonly used terms related to the Energy Conservation Devices tax credit; and
- (2) Establish regulations governing the application, procedures, and documentation required to apply for the Energy Conservation Devices tax credit.

Changes were initiated in accordance with Baltimore City Code, Article 28 § 10-31(i).

**Opportunity for Public Comment**

Comments may be sent to City of Baltimore Bureau of Revenue Collections, Abel Wolman Municipal Building, 200 North Holliday Street, Room #7, Baltimore, MD 21202, or emailed to [LegComments.Finance@baltimorecity.gov](mailto:LegComments.Finance@baltimorecity.gov) within 30 days of the date of publication of this Register.

MICHAEL MOCKSTEN  
DIRECTOR OF FINANCE

## **Title 05 DEPARTMENT OF FINANCE**

### **Subtitle 01 PROPERTY TAX CREDITS CHAPTER 13 ENERGY CONSERVATION DEVICES**

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## **TITLE 05 DEPARTMENT OF FINANCE**

Subtitle 01 PROPERTY TAX CREDITS

### **CHAPTER 13 ENERGY CONSERVATION DEVICES**

Authority: City Code, Article 28, §10-31

*05.01.13.01*

#### **.01 Scope.**

This chapter establishes rules and regulations related to the Energy Conservation Devices Tax Credit, including:

- A. Application processes for obtaining the tax credit;
- B. Criteria for qualifying for the tax credit;
- C. How the tax credit may be applied to the City Real Property Tax on a dwelling;
- D. Transferability of the tax credit;
- E. Criteria for maintaining eligibility for the tax credit; and
- F. The effect of other tax credits on how the Energy Conservation Devices Tax Credit is applied to a dwelling.

05.01.13.02

**.02 Definitions.**

A. In this chapter, the following terms have the meanings indicated.

B. Terms Defined.

(1) “Application system” means the Department’s online tax credit application system.

(2) “The Department” means the Baltimore City Department of Finance.

(3) “Dwelling” has the meaning stated in Baltimore City Code Article 28, § 10-31(a)(2).

(4) “Eligible costs” has the meaning stated in Baltimore City Code Article 28, § 10-31(a)(3).

(5) “Energy conservation device” means the following, as defined in these regulations:

(a) A solar energy device; or

(b) A geothermal energy device.

(6) “Geothermal energy device” has the meaning stated in City Code Article 28, § 10-31(a)(4).

(7) “Homeowner” has the meaning stated in Maryland Tax-Property Article, § 9-105 (a)(7).

(8) “Solar energy device” has the meaning stated in City Code Article 28, § 10-31(a)(7).

(9) “Tax credit” means the Energy Conservation Devices tax credit described in City Code Article 28, § 10-31.

05.01.13.03

**.03 Description of the Tax Credit.**

A. In General.

In accordance with City Code Article 28, § 10-31, the Department shall grant the tax credit against the City property tax imposed on a dwelling to which a solar energy device or geothermal energy device is:

(1) Installed; and

(2) In use.

B. Amount.

(1) The Department shall ensure the amount of the tax credit is the lesser of:

(a) Fifty percent of an eligible cost up to a maximum of \$5,000; or

(b) Fifty percent of an eligible cost up to a maximum of \$1,500, if the energy conservation device is installed exclusively to provide hot water for use in the dwelling.

(2) The Department shall ensure the amount of the tax credit applied in a tax year does not exceed the property tax imposed on the dwelling in that tax year.

*05.01.13.04*

**.04 Application of the Tax Credit.**

- A. The Department shall ensure the eligibility term of the tax credit is one tax year.
- B. The Department may not issue the tax credit until the tax credit application is approved.
- C. A homeowner shall be liable for applicable taxes due prior to receiving the tax credit.



05.01.13.05

**.05 Eligibility Criteria.**

**A. Homeowner Eligibility.**

A homeowner shall be eligible for the tax credit if the homeowner:

- (1) Obtains an energy conservation device through:
  - (a) Purchase; or
  - (b) Lease.
- (2) Files a Maryland state income tax return as a resident of Baltimore City for the taxable year for which the tax credit is sought; and
- (3) Submits a timely and complete application in accordance with Regulation .07 of this chapter.

**B. Dwelling Eligibility.**

- (1) To be eligible for the tax credit, a homeowner shall ensure a dwelling is:
  - (a) Located within the City of Baltimore; and
  - (b) The homeowner's principal residence.
- (2) The Department may deem a dwelling for which an application has been approved eligible for the tax credit starting with the first full-year tax bill issued after the date of the submission of a complete application.

*05.01.13.06*

**.06 Qualification of Incurred Cost.**

A. A cost associated with installing an energy conservation device is incurred on the date that the cost became due.

B. An applicant shall present documents showing that the cost was associated with installation of the energy conservation device and the date of installation.

05.01.13.07

**.07 Application.**

A. To apply for the tax credit, a homeowner shall:

(1) Submit a complete application electronically via the application system located on the Department's website within 12 months of incurring the eligible cost; and

(2) Include copies of the following with their application:

(a) Documentation showing the date of the acquisition and the date of the installation of the energy conservation device including a:

(i) Receipt;

(ii) Paid invoice;

(iii) Canceled check; or

(iv) Lease agreement;

(b) A notarized affidavit stating that:

(i) The property is the homeowner's principal residence;

(ii) The property is expected to be occupied by the homeowner for more than six months of a 12-month period beginning with the date of finality for the tax year for which the credit is sought; and

(iii) The costs submitted by the homeowner are related to the installation of the energy conservation device;

(c) A picture of the installed energy conservation device, including device labels.

B. The homeowner shall be responsible for ensuring a working internet connection for the duration of application submission.

*05.01.13.08*

**.08 Transferability.**

A. If a property is sold, the Department shall automatically transfer the credit to a subsequent homeowner, if the transfer occurs within the one-year credit eligibility period.

B. The subsequent homeowner shall ensure that the requirements of Regulation .09 are met for a transferred credit.

05.01.13.09

**.09 Continuing Eligibility.**

A. To remain eligible for the tax credit throughout the one-year period for which the credit is granted, the homeowner shall ensure:

- (1) The property continues to be the homeowner's principal residence; and
- (2) The energy conservation device remains in use.

B. If a property does not meet the continuing eligibility requirements, the Department shall remove the tax credit from the property's account.

05.01.13.10

**.10 Effect of Other Tax Credits.**

A. The Department shall make the calculation of the tax credit prior to the application of another tax credit awarded to the property under the Maryland State Tax-Property Article, §§ 9-221 and 9-229.

B. The Department shall calculate this tax credit after:

(1) The application of a tax credit awarded to the property under Maryland Tax-Property Article §§ 9-104 and 9-105; and

(2) A real property tax credit other than the tax credits specified in Regulation .10(A).

*05.01.13.11*

**.11 Limitations.**

A. When combined with other tax credits, the Department shall ensure the tax credit does not exceed the amount of City real property tax liability on the dwelling in that tax year.

B. The Department may not award more than one tax credit authorized under Art. 28, §10-31 to a single dwelling.

Administrative History

Effective Date: