

Chapter 65. Taxation

Article XII. Exemption for Improvements to Real Property Meeting Certification Standards for Green Buildings

§ 65-42. Exemption granted.

This exemption is granted to construction of improvements to real property initiated on or after the first day of January, 2013, meeting LEED certification standards for green buildings as provided in this article, the green building initiative's green globes rating system, the American National Standards Institute, or substantially equivalent stands for certification using a similar program for green buildings.

§ 65-43. Criteria for eligibility.

- A. Such real property, or portion thereof, which is certified under a LEED certification standard for the categories of certified, silver, gold or platinum as meeting green building standards, as deemed by a LEED-accredited professional, shall be exempt as provided below for the respective percentages, provided that a copy of the LEED certification for a qualified category is filed with the Assessor's office and is approved by the Assessor as meeting the requirements of this article.
- B. Such exemption shall be to the extent of any increase in assessed value resulting from the construction or reconstruction of a property meeting LEED certification.

LEED Exemption

Year	Certified/Silver	Gold	Platinum
1	100%	100%	100%
2	100%	100%	100%
3	100%	100%	100%
4	80%	100%	100%
5	60%	80%	100%
6	40%	60%	100%
7	20%	40%	80%
8	0%	20%	60%
9	0%	0%	40%
10	0%	0%	20%

- C. No such exemption shall be granted unless: (a) such construction of improvements was commenced on or after the first day of January, 2013, or such later date as may be specified by local law; (b) the value of such construction exceeds the sum of \$10,000; and (c) such construction is documented by a building permit, if required, for the improvements, or other appropriate documentation as required by the Assessor. For purposes of this section, the term "construction of improvements" shall not include ordinary maintenance and repairs.
- D. If the Assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he or she shall approve the application and such real property shall thereafter be exempt from taxation by the Town of

Brookhaven provided in this section commencing with the assessment roll prepared after the taxable status date. The assessed value of any exemption granted pursuant to this section shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

§ 65-44. Applicability; effective date.

This article shall become effective immediately upon filing with the Secretary of State and shall be retroactive to January 1, 2013.

§ 65-45. Application for exemption.

Application for such exemption must be made by the owner to the Assessor.

§ 65-46. Severability.

The invalidity of any article, section, paragraph, sentence, clause, word or provision of this article shall not invalidate any other article, section, paragraph, clause, word or provision thereof.