



## FREDERICK COUNTY GOVERNMENT

### DIVISION OF PLANNING & PERMITTING

Livable Frederick Planning & Design Office

Jessica Fitzwater  
County Executive

Deborah A. Carpenter, AICP, Division Director  
Kimberly Gaines, Director

### MEMORANDUM

**TO:** Historic Preservation Commission  
**FROM:** Amanda Whitmore, Historic Preservation Planner  
**DATE:** March 20, 2025  
**RE:** Historic Preservation Property Tax Credits Certification

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Staff is submitting the historic preservation tax credit applications received to date for the Historic Preservation Commission (HPC) to certify. Last year, the County's Historic Preservation Property tax credit was revised to offer a 25% credit for qualified rehabilitation expenses incurred within the past two years on eligible properties. The Frederick County HPC certifies applications for County Register properties, while the City of Frederick and Town of New Market HPCs certify applications for eligible properties within their boundaries. If a City of Frederick application exceeds the city's \$30,000 expense cap, the County's HPC will certify the extra amount to apply the full County credit.

To date, one application has been received for a City of Frederick property that completed work after July 1, 2023 and whose expenses exceeded the city's \$30,000 cap. Frederick County's Code, §1-8-469(B), states qualified expenses shall be incurred on or after July 1, 2023 and within two tax years prior to the date of application for the credit. A summary of the application is attached ([Attachment 1](#)).

Staff recommends the Commission certify the attached recommendation and forward it to the Director of Treasury. Any additional applications received will be submitted for certification at the May Commission meeting.

#### Summary

Total applications: 1  
Total investment: \$41,760  
Total credit: \$10,440

#### **Attachments:**

Attachment 1: Tax Credit Recommendation

Historic Preservation Tax Credit

| Case #        | Property ID | OWNER NAME  | ADDRESS                      | WORK DESCRIPTION                         | YEAR COMPLETED | SUBMITTED EXPENDITURES | ELIGIBLE EXPENDITURES | RECOMMENDED CREDIT | Notes   |
|---------------|-------------|-------------|------------------------------|--|----------------|------------------------|-----------------------|--------------------|---|
| HPTC# 25-01   | 1102092735  | Dan Cassidy | 111 E. Second St., Frederick | Front porch new footer and stone rebuild | 8/16/2023      | \$41,760.00            | \$41,760.00           | \$10,440.00        | Received City HPC Approval for work and city's tax credit |
| <b>TOTAL:</b> |             |             |                              |  |                | <b>\$41,760.00</b>     | <b>\$41,760.00</b>    | <b>\$10,440.00</b> |   |