



FREDERICK COUNTY GOVERNMENT

DIVISION OF PLANNING & PERMITTING

Livable Frederick Planning & Design Office

Jessica Fitzwater
County Executive

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HISTORIC PRESERVATION TAX CREDIT APPLICATION

Tax paying property owners may apply to the County for a tax credit equal to 25 percent of the properly documented expenditures related to the exterior rehabilitation of a structure locally designated by a municipality in Frederick County (City of Frederick, Town of New Market or Frederick County). In order to be eligible, the project must have prior Historic Preservation Commission (HPC) approval and a permit, if necessary, unless the project is limited to eligible work on a *Minor Rehabilitation List* approved by the municipality's HPC.

To qualify, minimum eligible expenditures must total at least \$500. The maximum total credit for any given year is \$7,500. Applications are due on or before **April 1** immediately preceding the taxable year (July 1 – June 30) in which the work was completed and the expenses incurred. The credit will be applied to the next year's tax bill. If the amount of the credit exceeds the amount of the County real property bill for that year, the balance may be carried forward until depleted for up to five years. The tax credit is non-transferable to a new property owner.

This application form or one provided by the appropriate municipality and required attachments must be received by the appropriate municipality by **April 1**. **City of Frederick property owners should utilize the City's [tax credit application](#)**, however, additional information may be required by the County. Examples of work include, but are not limited to:

ELIGIBLE

- Exterior painting
- Repairing windows, doors, sills and lintels
- Repairing or replacing roofs in-kind
- Restoring documented features such as a porch that was altered or removed
- In-kind replacement of architectural trim or ornamentation
- Gutter and downspout repair or replacement
- Repointing brick or stone
- Repairing outbuildings such as barns
- Replacing vinyl or other modern windows with historically appropriate windows based on documentary or physical evidence

INELIGIBLE

- Interior work
- New construction or additions
- Mechanical equipment (repairs or installation)
- Electrical or plumbing systems
- Replacing features, such as windows, with new features that are not identical in design, dimensions, materials, and/or location
- Plantings or tree removals
- Repaving driveways
- Utilities
- Work completed without prior HPC approval and permits, if appropriate, unless on an approved *Minor Rehabilitation List*

FREDERICK COUNTY HISTORIC PRESERVATION TAX CREDIT FORM

Address of Property: _____

Name of Property Owner: _____

Mailing Address: _____

City: _____ **State:** _____ **Zip Code:** _____

Phone: _____ **Email:** _____

Is this property listed on the Frederick County Historic Register? Y N

Is this property located within a local historic district in Frederick County or individually designated by a local Historic Preservation Commission? Y N

(The City of Frederick and Town of New Market are the only other municipalities in Frederick County that locally designate historic properties.)

Is any expenditure for work on a “Minor Rehabilitation List”? Y N

Provide a brief description of the work:

(Briefly describe the property; the portion of the property the work affects; the rehabilitation/maintenance problem were you trying to solve; the materials or design in place before the project and what is in place after the project.)

Total Expenditures: _____ (from Receipt Transmittal Form)

I HEREBY CERTIFY that the attachments hereto are receipts for actual expenditures made in connection with the restoration and preservation of the structure referred to above.

I HEREBY DECLARE AND AFFIRM under penalties of perjury that the facts and matters contained in this application are true and correct to the best of knowledge, information, and belief.

Owner/Applicant _____ Date: _____

[OFFICE USE ONLY]

Historic Site #		HPC Case #		Tax Application Approved
Building Permit #		Tax ID		

**Frederick County Historic Preservation Tax Credit
RECEIPTS TRANSMITTAL FORM**

Copies of proofs of payment (paid bills, vouchers, receipts) must be attached to this submittal or your application will be considered incomplete and will not be processed. Itemize expenditures below, keying them to the proof of payment.

I hereby certify that the attachments hereto are receipts of actual expenditures made in connection with the rehabilitation and preservation of the structure referred to above. I affirm that the facts and matters contained in this transmittal are true and correct to the best of my knowledge.

Owner/Applicant

Date

CHECKLIST FOR COMPLETE APPLICATION

Please ensure that you have included the following documents and/or information for a complete application. Failure to include this information will result in a denial of the application.

- Application for Historic Preservation Tax Credit
- Receipts Transmittal Form
- Scans or Copies of Receipts and/or Canceled Checks
- Copies of any HPC approvals and building permits, if applicable
- Before Photographs
- After Photographs