



Planning & Zoning: INFOSHEET - Historic Preservation Tax Credit

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Historic Preservation Tax Credit Regulations adopted April 13, 2005

SECTION 1. GENERAL POLICY

- 1.1 Work submitted for a tax credit must be performed by a licensed contractor or by the homeowner.
- 1.2 Proper permits for such work must be obtained in accordance with County Code. Failure to obtain such permits shall be cause for denial of a tax credit.

SECTION 2. GUIDELINES FOR APPROVAL OF TAX CREDIT REQUESTS:

- 2.0 Preliminary tax credit approval must be obtained from the Commission before any work has commenced.
- 2.1 To obtain the tax credit, work must be supported by originals or copies of invoices. The invoice must identify the name of the Contractor performing the work, the cost of materials used, (if not included in the contractor's price), and the purpose of the work toward the restoration or preservation of the structure.
- 2.2 The value of owner-performed work CANNOT be accepted for tax credit consideration, but the cost of materials used by an owner in his own work may qualify.
- 2.3 Qualifying costs may include the following:
 - 2.3A Architectural fees directly related to that portion of the project involving restoration and preservation or the historically districted structure.
 - 2.3B Fees to determine structural soundness and historic authenticity such as paint colors, building style, etc.
 - 2.3C Replacement or repair of:
 - 2.3Ci Building Structure - This includes all stairways and exterior walls. Whenever possible, a structural member should be supplemented or restored rather than replaced.
 - 2.3Cii Roofs - Changes in the roofline must be compatible with the time and date of the historic character of the structure, but an owner will not be required to remove later additions and may include the cost of their restoration and preservation in applying for tax credit. To qualify, roofing materials should be compatible in appearance with the time and date of the structure. The use of modern materials will be considered by the Historic District Commission for protection of the structure.
 - 2.3Ciii Floors - Costs will be allowed only on exterior floor work to the extent necessary to replace deteriorating materials, and such work must be compatible with the historic character of the structure.
 - 2.3Civ Foundations - Wherever possible, foundations should be supplemented or restored rather than replaced. Any foundation to be approved must be compatible with the historic character of the structure.
 - 2.4Cv Chimneys - Whenever possible, chimneys should be restored rather than replaced. To be approved, a replacement must be compatible with the historic character of the structure.
 - 2.4Cvi Siding, Exterior Trim, Windows, Doors and Porches - Wherever possible, any work on siding, exterior trim, windows, doors or porches should be to restore them rather than replace them. Any changes in siding, exterior trim, windows, doors or porches must be compatible with the historic character of the structure. When restored, windows and doors must be compatible in outward appearance with the historic character of the structure. Painting when related to extensive restoration is included.
 - 2.4Cvii Landscaping - This includes retaining walls, fences and mature trees compatible with the historic period of the main structure. Plantings that restore a property to a documented appearance and are compatible with the historic characteristic of the site are included. Replacement landscaping of historical significance is also accepted.

SECTION 3. CONSTRUCTION COSTS NOT ELIGIBLE FOR TAX CREDIT

- 3.1 The following costs shall not be eligible for the tax credit.
 - 3.1A Any work relating to building utility, including plumbing, electrical wiring, heating and air conditioning systems, etc.
 - 3.1B Interior painting and other interior decoration.
 - 3.1C Installation, repair and/or maintenance to storm windows that are not compatible in outward appearance with the historic character of the structure.
 - 3.1D New construction, either additions or separate structures.

SECTION 3. CONSTRUCTION COSTS NOT ELIGIBLE FOR TAX CREDIT continued		
	3.1E	Landscape elements not compatible with the historic period of the main structure such as driveways, walkways, and retaining walls.
	3.1F	Normal maintenance.
	3.1G	Addition, repair, or replacement of any architectural element, which is not in keeping with the historic period of the structure.
SECTION 4. SITUATIONS NOT COVERED BY THESE REGULATIONS		
	4.1	In situations not covered by these regulations but which in the view of the Historic District Commission warrant consideration for the tax credit, a recommendation will be made by the Historic District Commission to the Calvert Board of Commissioners and the tax credit will be granted only upon specific approval by the Calvert County Board of Commissioners.
SECTION 5. DOCUMENTATION OF EXPENSES		
	5.1	Since only certain work on an historic structure can qualify for a tax credit, it is essential that paid invoices or paid receipts identify clearly those items of work or material that have been approved preliminarily by the Historic District Commission as qualifying for the tax credit. No credit will be approved until work has been completed and documented, including photos. The process of final approval will not be initiated by the Historic District Commission until all work covered by the application has been completed and all paid receipts and paid invoices have been submitted. Only those costs approved by the Historic District Commission and incurred after the date of enactment of these regulations can be considered. Paid invoices for approved work must be submitted to the Historic District Commission within one (1) year after completion of the work.
	5.2	The Historic District Commission shall take final action on the application for a tax credit within the time required for two consecutive regular meetings of the Historic District Commission.
SECTION 6. PROCESSING FEE - NONE.		