

# Application for Historic Preservation Tax Credit

Owner's Name \_\_\_\_\_

Owner's Mailing Address \_\_\_\_\_

Address where the work was completed \_\_\_\_\_

Daytime Telephone Number \_\_\_\_\_

Cell Phone number \_\_\_\_\_

Email Address \_\_\_\_\_

Property Tax Account Number \_\_\_\_\_

I. The property is listed in the Master Plan for Historic Preservation as:

Site Name or Historic District: \_\_\_\_\_

Have you applied for or did this project receive a Historic Area Work Permit?      Yes              No

If so, please attach a copy of your approval memo from the Historic Preservation Office or the Department of Permitting Services.

Did you apply for or did this project receive a Maryland state or federal historic preservation tax credit?      Yes              No

If so, please attach a copy of your complete application.

II. In accordance with Chapter 52, Article VI, of the Montgomery County Code, I request a credit to my county property taxes for the following work:

Restoration and preservation work at an individually designated historic site or an historic resource within an historic district that was the subject of an approved Historic Area Work Permit (HAWP) and qualifies under Chapter 52, Article VI.

Ordinary Maintenance on a historic site or historic resource within an historic district where the amount expended exceeds \$1,000.

III. I have read the attached guidance on how to apply and the *Helpful Guidance and Tips for Complete Tax Credit Packages*; have completed my application package including all attachments; and have completed and signed the Receipts Transmittal Form.

Signature

Date

If you are unable to use the electronic signature field, please make sure that you are using [Adobe Acrobat](#) to complete the form.

**Montgomery 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 incomplete and will not be processed. Itemize expenditures below, keying them to the proof of payment.*

Work Item Description	Contractor/Supplier	Amount	Receipt #
<b>Total of Eligible Expenses</b>		\$	

I hereby certify that the attachments hereto are receipts of actual expenditures made in connection with the restoration 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:

Application for Historic Preservation Tax Credit

Narrative

Receipts Transmittal Form

Scans or Copies of Receipts and/or Canceled Checks

Before Photographs

After Photographs

# Eligible Tax Credit Work

## Eligible

- Approved exterior storm windows, doors
- Chimney flue lining and repairs
- Exterior painting
- Exterior french drains and potentially other drainage issues if affecting structural integrity
- Gutter replacement
- One-time termite infestation treatment
- Repairing architectural trim or ornament
- Repairing roofs
- Replacing roofs in-kind
- Repairing windows
- Repairing and maintaining outbuildings such as barns and garages
- Repointing brick or stone foundations or chimneys (does not apply to walls that have never been pointed, i.e. dry-laid brick and stone walls)
- Restoring a documented feature such as a dormer or porch that was previously altered or removed
- Uncovering or repairing original siding
- Professional services (architects, color consultants, engineers)

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## Not Eligible

- Additions
- Annual or routine termite control
- Cleaning: windows, chimney, gutters, siding except for painting preparation
- Driveway and sidewalk repairs unless they have historic significance
- Electrical work
- Equipment or tool purchases
- Interior work of any kind
- Installation of new non-historic features
- Interior fireplace repairs or chimney cleaning
- Landscaping, yard work
- New construction
- Permit fees
- Replacing windows or doors except in rare circumstances with HPC approval

- Snow and ice removal
  - Tree removal or tree services (unless the tree touches the house or threatens structural integrity)
  - Value of owners' project time
  - Work completed without a required HAWP
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## **Criteria for eligible work**

Work eligible for the Tax Credit must meet all of the following criteria:

1. All proposed work is exterior in nature
2. All proposed work was performed by a licensed contractor
3. All proposed work must be certified by the Historic Preservation Commission as contributing to the restoration or preservation of sites listed on the Master Plan for Historic Preservation either individually or within an historic district:
  - a. Proposed work requiring a Historic Area Work Permit (HAWP) must have received prior Historic Preservation Commission approval; OR
  - b. Proposed work entailing ordinary maintenance must exceed \$1000 in expense and be subsequently certified as being consistent with the purposes of Chapter 24A, the County's historic preservation ordinance, at the time the HPC reviews the tax credit application.