

Historic

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# Baltimore County Property Tax Credit for Historic Rehabilitations & Restorations - Q & A -

County Council Bill No. 151-05, which took effect on January 30, 2006, completely replaces the previous rehabilitation tax credit program adopted several years ago. The questions and answers below are derived from an initial analysis of its provisions, with many quotations taken directly from the new law.

## **1. How can I learn if my property is already eligible to apply for this program?**

The Baltimore County property tax credit is available for rehabilitation expenditures on “historic resources,” which are defined as properties that are either:

- On the Baltimore County Final Landmarks List, or
- Individually listed on the National Register of Historic Places, or
- “Contributing” properties located within a National Register Historic District or within one of the County Historic Districts enacted by the Baltimore County Council. Contributing properties are those which contribute to an understanding of the district’s significance by being historically or architecturally significant, individually, or by being architecturally compatible or functionally related to the other historic properties in the district. The County’s interpretation of which properties are contributing may sometimes differ from the State’s.

A list of National Register properties and districts is available at the web sites of the National Park Service (<http://www.cr.nps.gov/nr/>) and the Maryland Historical Trust (<http://www.marylandhistoricaltrust.net/>).

## **2. What kinds of improvements to qualified historic properties are eligible in the County program?**

The tax credit program is intended to encourage and facilitate the rehabilitation of historic properties. Rehabilitation is defined as the process which returns the historic structure “to a state of utility through repair or alteration that allows for the efficient use of the structure while preserving those portions and features of the structure and its site and environment that are historically, architecturally, or culturally significant.”

The Baltimore County program has two components – residential and commercial. These have the same property eligibility standards (see question 1), but differ in the amount and form of the credit. In no case, however, can the eligible work include expenditures for “new additions constructed as part of, or adjacent to a historic resource.” It is also essential to understand that approval by the LPC (see question 7) *must* be obtained *before* beginning any work on the property.

For residential properties the eligible work “does not include alterations that are primarily remodeling projects such as replacement of a functional kitchen or bathroom,” but eligible expenditures do include:

- Exterior rehabilitation, including roofs, windows, stone and brick work, wood siding or shingles, and lead paint removal;
- Interior rehabilitation, including structural fortification, lead paint removal, and heating, air conditioning, electrical, and plumbing work.

Commercial property is defined to include office, retail, industrial, residential condominiums, and income-producing residentially-used properties. The eligible work on commercial properties includes “all exterior and interior rehabilitation work.”

As part of the approval process the owner’s application is reviewed by the Landmarks Preservation Commission, which must determine whether the proposed work would be “in conformance with The Secretary of the Interior’s Standards for Rehabilitation,” (*see page 59*).

Owners contemplating significant changes to their historic property are strongly advised to consult with a preservation architect early in their project. A list of qualified preservation architects is available from the Maryland Historical Trust (<http://www.marylandhistoricaltrust.net/>).

### **3. Can the same property receive both the County tax credit and a credit or refund through the Maryland Rehabilitation Tax Credit program?**

Yes, if the rehabilitation project meets the eligibility requirements of each program (which are generally the same), and complies with the standards of each agency (both of which use the Secretary of the Interior’s Standards). It is especially important to contact the historic preservation staff in the Office of Planning as early as possible, to coordinate the separate approvals needed for each program. The Maryland Historical Trust provides full information and application forms for the state program.

### **4. What is the amount, form, and term of the County tax credit for *residential* historic properties?**

The tax credit is 20% of the expenses for eligible rehabilitation work, provided that the expenses totaled at least \$1,000. The credit applies against the County real property tax bill, beginning in the next tax year after the year in which the work “or any part” is completed *and* is certified as complying with the County standards. Any unused part of the total credit may be carried forward into as many as 10 subsequent tax years and is fully transferable to a new owner of the property for the remaining life of the credit.

The tax credit does terminate, however, if the property is altered (before the end of the ten years) so that it no longer complies with the rehabilitation standards by which the property obtained eligibility, or if the property is removed from the Landmarks List.

### **5. What is the amount, form, and term of the County tax credit for *commercial* historic properties?**

For commercial **historic** properties, the law uses the terms “eligible assessment” and “base value” from which to make the calculation on the amount of the credit:

- “Eligible assessment means the difference between the base value and the full cash value as determined by the State Department of Assessments and Taxation for the applicable taxable period in which the tax credit is granted.
- Base value means the full cash value used by the State to determine the assessment on which the County real property tax was imposed “before the substantial completion and first assessment of the eligible rehabilitation work.”

From these calculations, the tax credit equals 100% of the property tax “imposed on the eligible assessment” of the property. In essence, the amount of the credit is the *difference* between the level of taxation *before* the rehabilitation work was begun and the level that would otherwise be payable as a result of the higher assessment following completion of the rehabilitation (but note also question 6). The credit may not, however, exceed the actual amount of the tax levied on the property in any tax year.

The credit continues, at the same amount each year, for a total of 10 subsequent tax years. The credit is fully transferable, for the remaining life of the credit, to any new owner of the property.

As with residential properties, the tax credit does terminate if the property is altered (before the end of the ten years) so that it no longer complies with the rehabilitation standards by which the property obtained eligibility, or if the property is removed from the Landmarks List (if applicable).

## **6. How does the rehabilitation credit relate to the property's assessment?**

Please note that the granting of a tax credit does not affect or prevent changes in assessment (and the property taxes consequently due) attributable to any other work on the property or to the State's triennial review and reassessment program.

For residential properties, the credit is a one-time, fixed amount of money from which the owner can draw, over a period of up to ten years, to reduce the annual County property tax payable on the property.

For commercial properties, the credit functions essentially as a cap on the assessment of the *portion* of the property that was subject to the rehabilitation work. It prevents the owner from being penalized, through the property tax, for a ten-year period, for having done the work and fulfilled the law's intention that historic buildings should be rehabilitated to continue in productive use.

## **7. What is the procedure for obtaining the County tax credit?**

There are essentially five steps in the process. The first is optional but highly recommended. The other four deal with the mandatory elements in the County law.

*Step 1. Informal consultation.* Persons intending to seek the county tax credit are strongly advised to schedule an informal meeting with County historic preservation staff in the Office of Planning as early as possible in preparing the project's details. Staff will advise on important aspects, such as:

- Basic determination on whether or not the property is eligible for the program, and, if not, whether or not the ineligibility can be overcome.
- Elements of the proposed rehabilitation work that may be regarded as inappropriate or ineligible based on the Standards or the County law.
- Process and schedule for obtaining approval from the LPC on the details of the proposed work and for the issuance of the relevant County building permit(s)
- Coordination for review and approval from the Maryland Historical Trust (if the Maryland Rehabilitation Tax Credit program will also be used)
- Procedures and records for obtaining County approvals at the end of the project
- Obtaining the Application forms for Parts I, II, and III.

*Step 2. Part I Application.* An application must be submitted on which the Office of Planning makes the formal determination that the property constitutes a "historic resource" eligible to participate in the program. This may be submitted simultaneously with the Part II Application if the applicant has already been found (through the discussion in Step 1) to be eligible.

**Step 3. Part II Application.** An application must be submitted “to the [Landmarks Preservation] Commission with a detailed description of the proposed rehabilitation work.” If the Commission finds that the work qualifies “as eligible rehabilitation work ... and [is] in conformance with the Secretary of the Interior’s Standards,” the Commission issues a certificate of appropriateness. The applicant can then proceed to obtain the building and other necessary county permits and complete the work in accordance with the certificate.

It is expected that the Commission will issue further guidance on the information requirements and procedures for Part II, and may delegate to its staff the authority to approve certificates for work of a minor nature or where the conformance with the standards is clear.

**Step 4. Part III Application.** After completion of the rehabilitation work, a Part III Application is submitted “under affidavit to the [County] Director of Budget and Finance,” who forwards copies to the Office of Planning and to the Building Engineer (in the Permits department). Planning must, within 30 days of receiving the Part III Application verify that

- the project “received a building permit in accordance Article 53, Title 2” of County law; and that
- the completed work “is in conformance with the detailed description” of the proposal as approved by the Commission through Step 3.

If the work complies with these requirements, the Office of Planning certifies that fact to the Budget Director, for step 5. If not, Planning certifies the non-compliance to the LPC. At its next meeting, the Commission may affirm or reverse Planning’s determination. The Office of Planning is bound by the Commission’s decision and must certify the decision within 5 days to the Budget Director.

**Step 5. Final action.** Within 30 days after receiving the certification from Planning, the Budget Director must grant or deny the application and notify the applicant of the decision. The law specifies that the Budget Director “is bound by a certification of the Office of Planning.”

## **8. Who can tell me more about the County program?**

Please contact Karin Brown in the Office of Planning at [kebrown@baltimorecountymd.gov](mailto:kebrown@baltimorecountymd.gov), or 410-887-3495.

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## General Information on the Baltimore County Tax Credit & The Application

A property tax credit is available for the rehabilitation of historic resources. Historic residential properties (owner occupied only) and commercial properties (all income producing properties, including retail, office, industrial, apartments and condominiums) may qualify. Certain accessory buildings, such as barns, carriage houses, or spring houses, may also be eligible. The application process for residential and commercial properties involves different forms, but is a 3-part application in each case.

The Part I application establishes whether the property is eligible, Part II describes the proposed work, and Part III certifies that the work was completed in accordance with the specifications listed in Part II and that all the appropriate building permits were obtained. Part I and II are administered by Preservation Services (in the Office of Planning) on behalf of the Baltimore County Landmarks Preservation Commission (LPC). The Office of Budget and Finance processes Part III.

**Part I and Part II Applications must be approved by the Office of Planning and/or LPC before the commencement of any rehabilitation work.** No tax credit will be granted for work completed without prior approval in accordance with Section 11-2-201 of the Baltimore County Code, 2003. Part I and Part II Applications may be submitted at any time. They may be submitted together or separate. If submitted separately, the Part I Application must precede the Part II Application.

**Note:** Use continuation sheets of paper if the information exceeds the space provided in the application forms. At the top of the sheet, indicate the project name or address, along with Part I or Part II and the item number to which the “continued” information pertains.

### Part I Application

The Part I Application records the property’s basic information (property address, owner(s) name, and contact information), the present use of the property (residential, apartment, condominium, retail, office, industrial), and is used to certify whether the property qualifies as an eligible historic resource.

A historic resource is a property that is:

- ❖ A contributing property located in a National Register Historic District;
- ❖ A contributing property located in a Baltimore County Historic District;
- ❖ Individually listed on the County Final Landmarks List\*; or
- ❖ Individually listed on the National Register of Historic Places.

**Note:** Properties listed only on the County Register (Maryland Historical Trust Inventory) are **not** eligible. To become eligible, the owner must first nominate the property to the Landmarks List and have it placed on the Final Landmarks List by the County Council. New Landmark nominations will have a historic environmental setting delineated by the LPC. Properties previously placed on the Final Landmarks List that do not yet have a historic environmental setting delineated must have a setting delineated by the LPC before applying for a tax credit. Accessory structures, such as barns, carriage houses, or spring houses, must be referenced individually as contributing to the Landmark property’s historical significance to be eligible.

Not all structures in a County Historic District or a National Register Historic District are contributing. To determine whether a structure contributes to the significance of a historic district, the Director of Planning, or his designee, will apply the United States Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts (36 CFR § 67.5):

- v A structure contributing to the historic significance of a district is one, which by location, design, setting, materials, workmanship, feeling and association adds to the district's sense of time and place and historical development.
- v A structure not contributing to the historic significance of a district is one which does not add to the district's sense of time and place and historical development; or one where the location, design, setting, materials, workmanship, feeling and association have been so altered or have so deteriorated that the overall integrity of the property has been irretrievably lost.
- v Ordinarily, structures that have been built within the past 50 years, shall not be considered to contribute to the significance of a district unless a strong justification concerning their historical or architectural merit is given or the historical attributes of the district are considered to be less than 50 years old.

### **Completing Part I**

The Part I Applications for residential and commercial properties are almost identical. Hence, they are both explained under this heading. Where the information required differs, details are provided.

1. *Questions 1 through 4.* Provide the property address, the owner's name, the daytime telephone number and the e-mail address of the applicant. If an authorized designee represents the property owner, provide the relevant contact information. For commercial projects provide the name of the project (if applicable) and the name and contact information of the primary contact person.
2. *Property Tax ID #, Map # & Parcel #.* The property tax identification number is the ten-digit account number found below the heading of the Maryland Department of Assessments and Taxation property information sheet. That same page also indicates the map and the parcel number. The information can be accessed on the web at [www.dat.state.md.us/](http://www.dat.state.md.us/) , click on Real Property Data Search.
3. *Current use of the property.* Means the function of the property before the beginning of the rehabilitation work. In the case of commercial properties, also indicate the proposed use.
4. *Property is an eligible historic resource by being listed in.* Means whether a property qualifies as a historic resource in at least one of the categories described above. Staff can assist in obtaining this information.

The Baltimore County Web page provides various data sources in regard to the historic status of a property. Go to [www.baltimorecountymd.gov](http://www.baltimorecountymd.gov), click on agency, scroll down to Planning, click on Historic Preservation. On the right hand side of the page, click on My Neighborhood: Historic interactive map. The map will show whether your property is classified historic, and/or whether it is located within the bounds of a historic district. The Historic Preservation web page also provides information on whether a property is included on the Final Landmarks List. However, the authority whether a property qualifies, ultimately rests with Preservation Services.

All property owners, or their authorized representative, must sign the Part I Application. Applications without the relevant signatures will be considered invalid.

## Completing Part II

*Basic Historic Information about the property.* Describe the architectural style, exterior construction materials, distinguishing architectural features (window types, doors, chimneys, porches, etc.) in its present condition (before rehabilitation). Indicate the construction date, if known, or provide an approximate date. Describe changes that have been made to the structure since its construction (such as new additions, porch enclosure, windows replaced). (Example: XX House is a contributing structure in the XX County Historic District - estimated construction date, 1877. It is a small frame vernacular house, two stories, three bays wide, with its gable end to the street. The dwelling is enclosed with cream-colored aluminum siding. A two-car garage was added in 1997.) Provide photographs of all sides of the structure or structures on the site (the photos should support what is verbally described). Clearly indicate what is shown on each photograph. If available, show historic maps and historic photographs. Other buildings on the property, such as barns, sheds, or carriage houses should be likewise described and documented. Where multiple structures are involved, describe how they relate to each other. Submit a site plan showing the structures and photo locations. Present photographs of structures on abutting properties and indicate how they relate to the historic property.

*Detailed description of the conditions to be altered or corrected.* Describe each feature to be altered or repaired and show good, clear photographs of **each** item **before** beginning rehabilitation work (high-quality photo documentation is of utmost importance, because it documents the condition of the feature prior to its rehabilitation). Show elevation drawings where exterior alterations are proposed (Examples: returning an enclosed porch to its original condition, removing a non-historic addition). Likewise, provide cross-sections and/or detail drawings where interior features are proposed to be changed (Examples: removal of walls; installation of air-conditioning). No elevation drawings or cross-sections are required in cases where the rehabilitation work involves the repair of an existing condition.

*Estimated total cost of the rehabilitation work.* Submit a written cost estimate of the proposed rehabilitation work. The estimate must be printed on the contractor's stationary and must show the cost of each item or grouping of items (Examples: repair of slate roof \$ XX, repair and repainting of 6 wood windows \$ XX). **Note:** Expenditures for architectural consultation, site work, landscaping, and cost for labor performed by the property owner, do **not** qualify for a tax credit. Likewise, expenditures for new additions to or adjacent to a historic structure are **not** eligible. Walls and gates on the property that are not attached to a historic building(s) do also **not** qualify.

*Affidavit.* All property owners or their authorized representative must sign the Part II Application. The signature constitutes an affidavit that the information provided is accurate. Violations constitute a criminal offense and are punishable under penalty of perjury.

**Note:** Applicants who received approval of the State (MHT) Part 2 Tax Credit Application may submit signed copies of that document. Such applicants neither have to describe the existing conditions of the dwelling, nor the work to be performed (since this is already described in the State Application). However, the County Part II Application will have to show the property address and the owner/authorized representative's name and signature, and must include legible copies of the photographs of the existing conditions, along with a copy of the work description submitted to the State.

Another advantage of submitting an approved State application is that staff can approve the tax credit application. Since the State already subjected the request to thorough review, LPC approval is not necessary. This can greatly expedite the process.

### Part III

The Office of Budget and Finance administers the Part III Application. The form may be obtained from the County website at [www.baltimorecountymd.gov](http://www.baltimorecountymd.gov) under Agency/Office of Planning/Historic Preservation/Tax Credits, or request a form from Ms. Kathleen Farren, at 410-887-2872.

#### Completing Part III (Residential Properties)

1. *Date Application Filed.* Provide the date that the (Part III) application is being filed.
2. *Property account number.* This is the property tax id # described in Part I above.
3. *Name of Property Owner (s).* List the name(s) of all property owners.
4. *Mailing Address and Location of Property.* Provide the owner's mailing address and the address of the rehabilitated property.
5. *Will the Property be Owner Occupied (Y/N).* **Note:** properties offered for sale after completion of the rehabilitation work are eligible for a tax credit. The credit can be transferred to a new owner. The amount of the credit runs with the property so that the owner has up to ten consecutive years to make use of the credit. Dwellings used as rental properties after the rehabilitation work, are classified as commercial property and must be dealt with through the commercial process.
6. *Cost of Eligible Rehabilitation Work.* List the **total cost** of the rehabilitation expenditures. Document the corresponding expenditures by listing them in major groups and by providing copies of the receipts. **Do not** submit a collection of non-tallied receipts. The value of the tax credit is based on the total cost provided and can not exceed the estimated rehabilitation cost. **Note:** Cost increases generated by additional rehabilitation work, must be submitted as an amendment to the Part II application. No part of the work funded by State or local government grants can be included in this amount.
7. *Provide photographs of the completed rehabilitation work.* The photos must show the same views as those shown in the photographs submitted with the Part II Application or the State Part 2 Application. The Budget Office will forward the photographs to Preservation Services, to be the basis for certifying that the rehabilitation work is in compliance with the Part II Application approved by the LPC. In case Preservation Services judges the work to be non-compliant, it will be referred to the LPC for final determination.
8. *Provide copies of all building permits related to the rehabilitation project* for which a tax credit is sought.
9. *Affidavit* that the information provided is correct. All property owners or authorized designees must sign.

### Completing Part III (Commercial Properties)

1. *Date Application Filed.* Provide the date that the (Part III) application is filed.
2. *Date of Assessment Notice.* This is the first property assessment notice **after** completion of the rehabilitation project. It should reflect an increase in assessment generated by the rehabilitation work.
3. *Name of the Tax Payer/mailling address.* The name and address must correspond to the name/address specified on the tax bill.
4. *Location of Property.* Provide the address of the historic property that was rehabilitated.
5. *Day Phone Number.* The telephone number of the contact person responsible for the rehabilitation project.
6. *Property Account Number:* This is the property tax id # described in Part I above.
7. *Increase in Assessment.* This is the difference between the property's assessed value from the previous year and the new (post-rehabilitation) assessment.
8. *The following materials must be provided:*

*Photographs of the completed rehabilitation work.* The photos must show the same views as those shown in the photographs submitted with the Part II Application. Note: Photo documentation serves as the basis for certification. The Budget Office will forward the photographs to Preservation Services, which will certify that the rehabilitation work is in compliance with the Part II Application approved by the LPC. In case Preservation Services judges the work to be non-compliant, it will be reviewed by the LPC, which will make a final determination.

*A copy of the assessment increase notice.* Provide a copy of the assessment notice preceding the increase notice as well as the most recent assessment.

*Copies of all the building permits* related to the rehabilitation project for which a tax credit is sought.

9. *Affidavit that the information provided is correct.* All property owners or authorized designees must sign.

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## Summary of Bill 151-05 Historic Property Tax Credits

### **Eligibility:**

Bill 151-05 grants a property tax credit for designated historic resources.

The following historic resources are eligible:

National Register Historic District – all contributing structures

Baltimore County Historic Districts – all contributing structures

National Register of Historic Places

Structures on the Baltimore County Final Landmarks List

### **Residential historic properties:**

Tax credits apply to all exterior work (except additions) and most interior work (except kitchen and bathrooms).

Credits equal 20% of all expenses exceeding \$ 1,000.

Credits apply to property tax bill and may be carried over for up to ten years.

Credits are transferable to new owners.

### **Commercial historic properties:**

The following qualify as commercial properties: retail, office, industrial, condominium and apartments.

Tax credits apply to all interior and exterior work (except additions).

Tax credits equal 100% of the property tax imposed on the eligible assessment of the property.

The amount of the credit is the difference between the assessed value before the beginning of the rehabilitation work and the assessed value after the rehabilitation work – amounting to a “tax freeze.”

The credit is carried over ten years and may be transferred to new owners.

### **Application Process:**

The application is a three-part process.

Part I – Certification of eligibility.

Part II – Approval of rehabilitation project by Landmarks Preservation Commission.

Part III – Certification of rehabilitation work

The Office of Planning administers Part I and Part II, Part III is administered by the Office of Budget and Finance in consultation with the Planning Office.

**\*\*Also requires a delineation of the historic environmental setting.\*\***

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## Maryland Rehabilitation Tax Credits

The Heritage Preservation Tax Credit Program, administered by the Maryland Historical Trust, provides Maryland income tax credits equal to 20% of the qualified capital costs expended in the rehabilitation of a “certified heritage structure.”

A certified heritage structure can include structures:

- Individually listed in the National Register of Historic Places;
- Designated as a historic property under local law and determined by the Director to be eligible for listing on the National Register of Historic Places;
- Located in a historic district listed in the National Register of Historic Places or in a local historic district that the Director determines is eligible for listing on the National Register of Historic Places and certified by the Director as contributing to the significance of the district; or
- Located in a certified heritage area and certified by the Maryland Heritage Areas Authority as contributing to the significance of the certified heritage area.

The credit is available for owner-occupied residential property as well as income-producing property. The rehabilitation expenditure in a 24-month period must be substantial, exceeding \$5,000 for owner-occupied residential property, and the greater of the adjusted basis of the structure (generally the purchase price, minus the value of the land, minus any depreciation taken) or \$5,000 for all other property. The rehabilitation must conform to the Secretary of the Interior’s *Standards for Rehabilitation* (see page 59) and must be certified by the Maryland Historical Trust. If the credit exceeds the taxpayer’s tax liability, a refund may be claimed in the amount of the excess. Additionally, organizations exempt from taxation under Section 501(c)(3) of the Internal Revenue Code are also eligible for a refund.

**\*\*\*IMPORTANT ANNOUNCEMENT\*\*\***  
**FOR HOMEOWNER TAX CREDIT APPLICATIONS**

### **1. Tax credit applications for projects completed without prior MHT review and approval.**

The law governing the State tax credit program defines “qualified rehabilitation expenditures,” in part, as “any amount that is expended in compliance with a plan of proposed rehabilitation that has been approved by the [MHT] Director.” *This provision of the law means that rehabilitation expenditures for work that is undertaken prior to the Director’s approval of the Part 2 are ineligible for tax credits.* **NOTE: Costs for architectural, engineering, consultants’ services and exploratory demolition necessary to prepare the application remain eligible for the credit.**

**Heritage Rehabilitation Certification Applications requesting plan approval (Part 2) or final tax credit certification (Part 3) for rehabilitation projects that have been substantially completed prior to review and approval by the Director will be returned to the applicant without review.**

## **2. Revised State tax credit regulations disqualify costs for projects that are considered to be primarily remodeling.**

Amendments to the Heritage Structure Rehabilitation Tax Credit Program regulations adopted by the Maryland Historical Trust in February 2005, retroactive to January 3, 2005, among other things, clarify the definition of the term “rehabilitation.” The expanded definition is as follows:

*(a) “Rehabilitation” means the process of returning a structure to a state of utility, through repair or alteration, which makes possible an efficient use while preserving those portions and features of the structure and its site and environment which make the structure and its site and environment historically, architecturally, or culturally significant.*

*(b) “Rehabilitation” does not include an alteration which is primarily remodeling.*

**Example:** An example of projects that the MHT considers to be primarily remodeling is the replacement of non-historic bathrooms or kitchens or both. In these cases, existing bathrooms and kitchens are in good repair and utility and are replaced for purely aesthetic or personal reasons (e.g., replacement of marble countertops with granite, oak cabinets with cherry, or a 4-burner gas range with a 6-burner range). As noted above, the overall purpose of the Heritage Structure Rehabilitation Tax Credit Program is to “return a structure to a state of utility.” Many bathroom and kitchen replacement projects include no other work that would be considered rehabilitation. The MHT believes that remodeling of a functional space merely continues the utility of the space and does not “return” the structure to a state of utility. The work therefore does not qualify as rehabilitation work.

**Projects described in a proposed plan of rehabilitation (Part 2 Application) and determined by the MHT to be primarily remodeling will not qualify for the tax credit program. Projects that include appropriate reconstruction of severely deteriorated or inoperable spaces, including kitchens and bathrooms, will continue to be considered rehabilitation work and eligible for tax credits.**

*Additional Information on tax credits and preservation topics can be found on the County’s Website at [http://www.baltimorecountymd.gov/Agencies/planning/historic\\_preservation/index.html](http://www.baltimorecountymd.gov/Agencies/planning/historic_preservation/index.html).*

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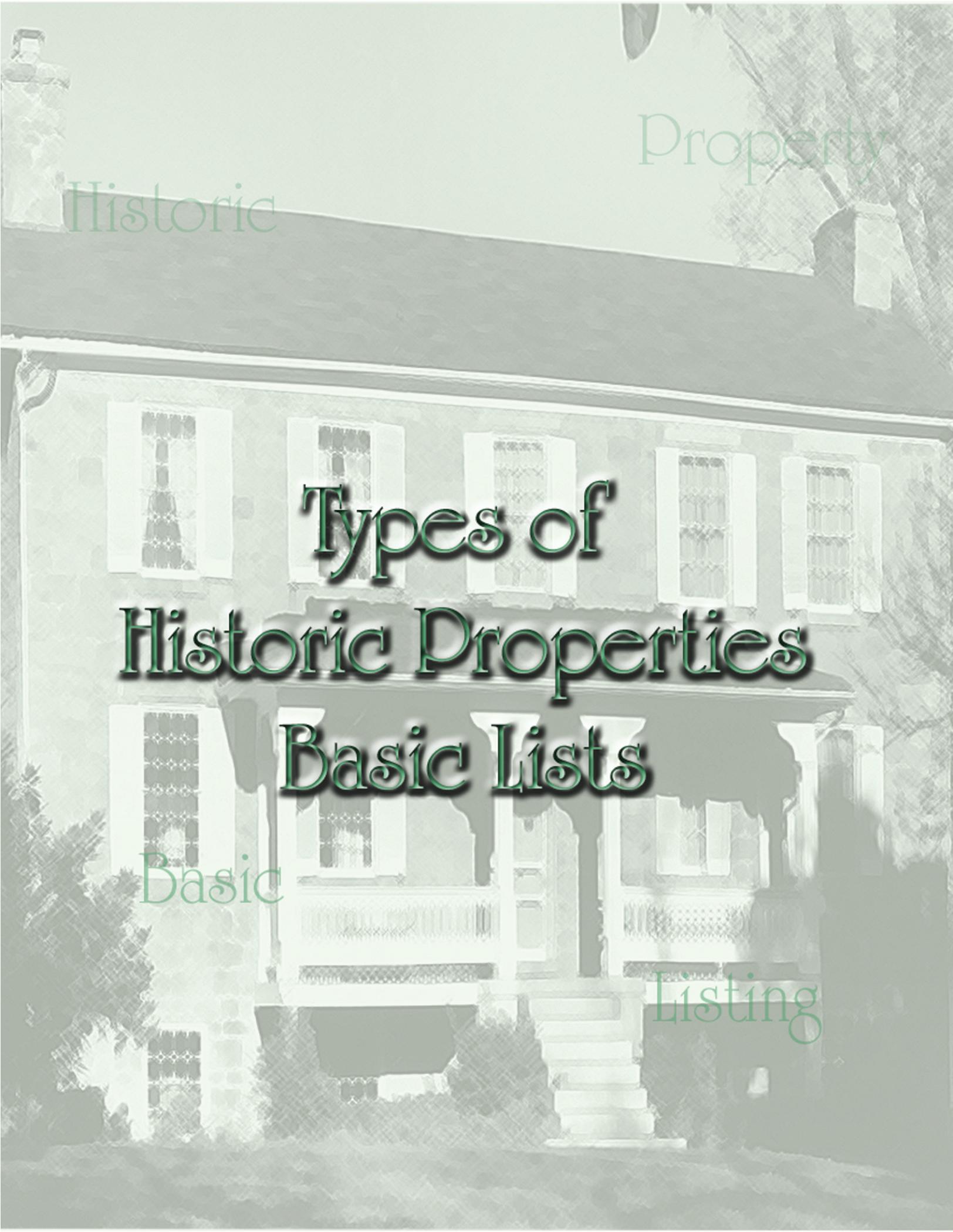
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## The Secretary of Interior's Standards

*The Secretary of Interior is responsible for establishing standards for all national preservation programs under Departmental authority and for advising federal agencies on the preservation of historic properties listed in or eligible for listing in the National Register of Historic Places.*

*The Standards for Rehabilitation address the most prevalent historic preservation treatment today; **rehabilitation**. Rehabilitation is defined as the process of returning a property to a state of utility, through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its historic, architectural, and cultural values.*

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



Property

Historic

# Types of Historic Properties Basic Lists

Basic

Listing

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## An Alphabet Soup of Historic Preservation in Baltimore County

### Organizations and Agencies

<b>BCHT</b>	<b>Baltimore County Historical Trust, Inc.</b> – Non-profit, County-wide, membership organization; advocates for recognition and protection of historic structures and properties; gives awards and small grants to foster preservation
<b>HSBC (BCHS)</b>	<b>Historical Society of Baltimore County, Inc.</b> – Non-profit, County-wide, membership organization; collects, preserves, and displays historic objects; operates library, research center, and museums in the former County Almshouse in Cockeysville
<b>GCC</b>	<b>Governor’s Consulting Committee</b> – Citizen volunteers with formal training and experience in history, architectural history, etc., appointed by the Governor to advise on the qualifications of pending nominations to the NRHP
<b>LPC</b>	<b>Landmarks Preservation Commission</b> – Independent agency in County government (staff support provided by Office of Planning); 15 citizen volunteer members (appointed by County Council and County Executive); administers County historic preservation laws (in conjunction with PDM)
<b>MHT</b>	<b>Maryland Historical Trust</b> – Maryland’s official historic preservation agency (now part of the Maryland Office of Planning)
<b>NR</b>	<b>National Register</b> – Shorthand for NRHP
<b>NRHP</b>	<b>National Register of Historic Places</b> – List of tens of thousands of historic properties and objects, compiled by the National Park Service (in the U.S. Dept. of the Interior), via MHT and the GCC; provides recognition of historic significance and some degree of protection against adverse Federally-funded or -licensed projects
<b>PDM</b>	<b>Permits &amp; Development Management</b> – County government Department responsible for review and approval of most kinds of permits and development activities; refers certain types of permits for review and/or approval by the LPC
<b>SHPO</b>	<b>State Historic Preservation Officer</b> – Person in state government responsible for certain types of reviews or approvals under Federal laws or regulations; traditionally, this is the same person as the Director of the MHT

## Lists of Historic Properties

<b>County Register</b>	List, which county law requires the LPC to “compile and maintain,” of “public and private structures [including their “historic environmental setting”] that the Commission considers to be of significant historical, architectural, archeological, or cultural value;” currently lists more than 3,100 properties, almost all derived from the MHT Inventory (and almost all without notification to the owner).
<b>Landmarks List</b>	List compiled by the LPC, after notice to the owner and public hearing (Preliminary list), and ultimately adopted by the County Council, after another notice to the owner and public hearing (Final list); requires LPC approval for demolition or exterior changes
<b>MHT Inventory</b>	List, which State law requires the MHT to compile, of “all districts, sites, buildings, structures, and objects of known or potential value to the prehistory, history, upland and underwater archeology, architecture, engineering, and culture of the State” (emphasis added)
<b>MHT Register</b>	List, which State law requires the MHT to compile, of “all properties listed in or determined by the Director to be eligible for listing in the National Register of Historic Places (emphasis added)

## Historic Districts

<b>County Historic District</b>	An area of the County with “structures that have historical, cultural, educational, or architectural value, the preservation of which is deemed to be for the educational, cultural, economic, and general welfare of the inhabitants of the County;” delineated (after public hearing) by the LPC, and ultimately (after another public hearing) enacted by the County Council; requires LPC approval for demolition or exterior changes or new construction
<b>National Register Historic District</b>	An area delineated in accordance with Federal standards and included in the National Register of Historic Places (see NRHP)
<b>Survey District</b>	An area delineated or accepted by the MHT containing historic resources eligible for (or included in) the MHT Inventory

*Note that the great majority of properties included within the boundary of a proposed or enacted historic district should contain historic structures or other resources, but the district’s overall boundary **may** include some properties with development that does not “contribute” to an understanding of the area’s historic significance.*

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**Historic Districts**  
**NATIONAL REGISTER OF HISTORIC PLACES**  
**Baltimore County, Maryland**

<b>District [MHT Inventory #]</b>	<b>Acreage (est.)</b>	<b>Entered on NRHP</b>
Lutherville [BA 2211]	277	November 9, 1972
Rockland Village [BA 221]	24	April 11, 1973
Sudbrook Park [BA 200]	200	June 19, 1973
Glyndon [BA 2210]	560	September 20, 1973
Oella [BA 150]	180	November 7, 1976
Ellicott's Mills (Site) [BA 2209]	45	November 19, 1976
Worthington Valley [BA 2215]	8,000	December 12, 1976
My Lady's Manor [BA 2550]	10,000	April 15, 1978
Western Run - Belfast Road [BA 2214]	9,975	January 23, 1979
Reisterstown [BA 2212]	125	November 15, 1979
Greenspring Valley [BA 2216]	4,800	October 3, 1980
Long Green Valley [BA 2188]	4,480	December 30, 1982
Saint Charles College (as amended) [BA 3]	15	December 29, 1987
Dundalk [BA 2213]	240	December 8, 1983
Corbett [BA 2260]	64	September 15, 1985
Caves Valley [BA 2388]	1,500	October 20, 1988
Lake Roland [BA 1274] (see also Bare Hills NR Dist.)	281	October 15, 1992
Granite [BA 2582]	300	September 22, 1994
<i>CowHill - Washingtonville</i>	<i>180</i>	<i>In process</i>
<i>Stoneleigh [BA 2974]</i>	<i>133</i>	November 8, 2003
Old Catonsville [BA 2975]	145	December 27, 2002
<i>Bare Hills [BA 2998]</i> (see also Lake Roland NR Dist.)		<i>In process</i>
Central Catonsville and Summit Park	174	December, 2006

*Compiled (January 2002) from the files of the Landmarks Preservation Commission.- Updated February 2007*

## County Historic Districts Enacted by Baltimore County Council

District	Acreages (and percentages)*			County Council	
	Total	Particip.	Not partic.	Bill No.	Vote
Glyndon	163.71 (100.)	154.22 (83.9)	29.64 (16.1)	48-81	Apr 20, 1981
Monkton	55.78 (100.)	55.78 (100.)	—	49-81	Apr 20, 1981
Corbett	64.35 (100.)	54.74 (85.1)	9.61 (14.9)	130-85	Aug 5, 1985
Lutherville	103.86 (100.)	90.59 (87.2)	13.27 (12.8)	156-87	Dec 7, 1987
Sudbrook Park	86.83 (100.)	70.64 (81.4)	16.19 (18.6)	25-93	Mar 15, 1993
Rippling Run	15. (100.)	15. (100.)	—	80-95	Jun 5, 1995
Sudbrook Park (exp. No. 1, Cliveden Rd.)	1.4 (100.)	1.2 (85.7)	0.2 (14.3)	81-95	Jun 5, 1995
Franklinville	17.27 (100.)	14.84 (85.9)	2.43 (14.1)	107-95	July 3, 1995
Relay	134.29 (100.)	108.45 (80.8)	25.84 (19.2)	144-96	Nov 4, 1996
Sudbrook Park (exp. No. 2, Adana Rd.)	4.7 (100.)	4.01 (85.4)	0.69 (14.7)	95-99	Nov 15, 1999
Fieldstone	31.38 (100.)	24.65 (78.6)	6.73 (21.4)	59-01	Aug 6, 2001
Ahearn-Braid House	0.6 (100.)	0.6 (100.)	—	14-06	Feb 21, 2006
English Consul House	0.38	0.38	—	15-06	Feb 21, 2006

District	Acreages (and percentages)*			County Council	
	Total	Particip.	Not partic.	Bill No.	Vote
Overlea House	1.34 (100.)	1.34 (100.)	—	16-06	Feb 21, 2006
Rest-Melby House	1.2 (100.)	1.2 (100.)	—	17-06	Feb 21, 2006
The Ridge Mansion	1.52 (100.)	1.52 (100.)	—	18-06	Feb 21, 2006
Wicks House	0.13 (100.)	0.13 (100.)	—	19-06	Feb 21, 2006

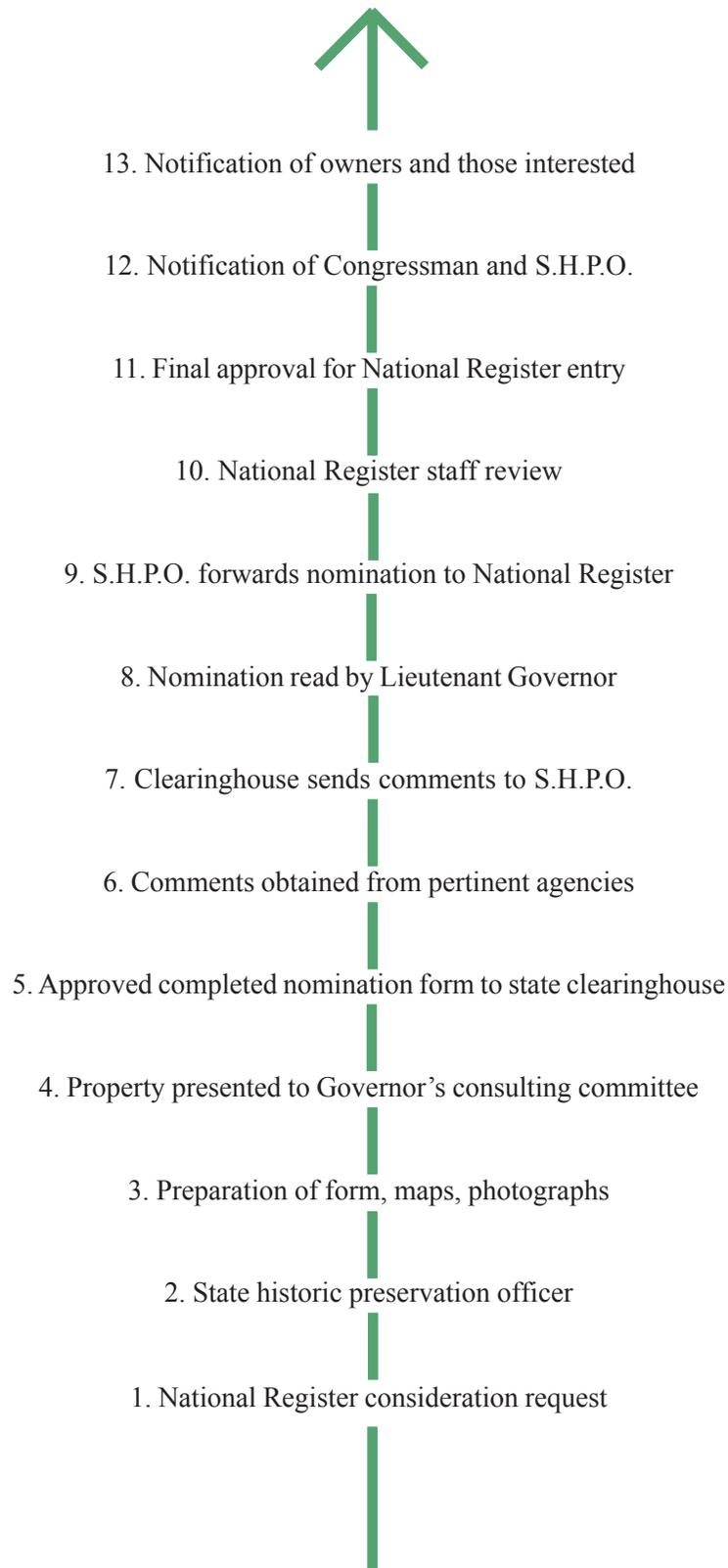
Source: Compiled from the files of the Landmarks Preservation Commission.

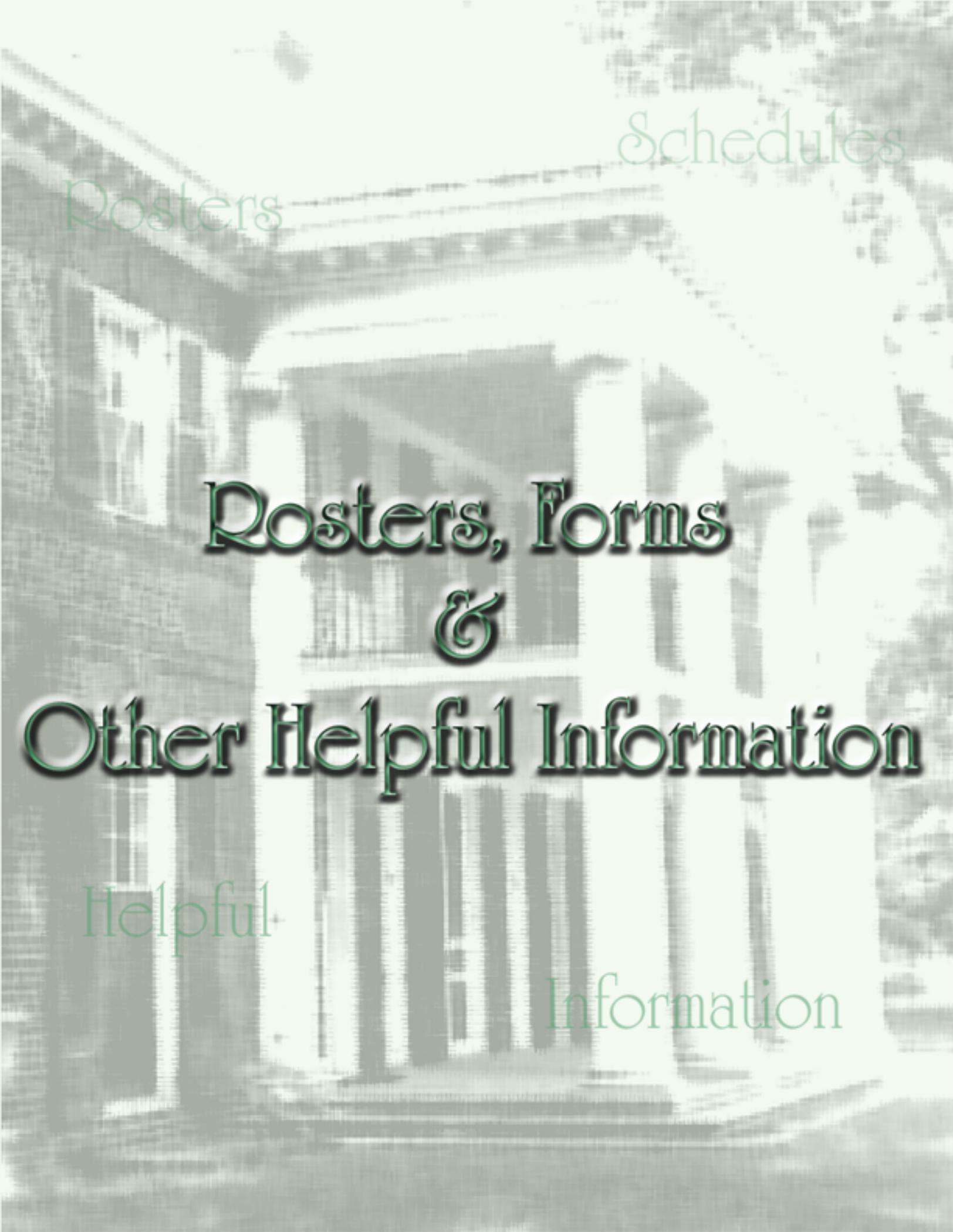
\* “Particip.” indicates that the owner(s) of the properties signed the Petition requesting designation of the Historic District. “Not partic.” indicates that the owner(s) did not sign (and might or might not also have expressed opposition to the District’s enactment.)

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## National Register Procedure





Schedules

Rosters

Rosters, Forms  
&

Other Helpful Information

Helpful

Information

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## Baltimore County Historic Forms & Applications

- Landmark Nomination Form
- Baltimore County Historic Permit Application
- Petition for the Baltimore County Historic District
- Historic Tax Credit Part I and II

*All forms and applications can be found on the County's website at <http://www.baltimorecountymd.gov>.*

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## Preservation Services - Checklist of structure types & Processes

No razing/demolition permits can ever be signed without photographs.

### **MHT**

- Goes to LPC for demolitions. Demolitions may also require administrative special hearing
- **Does not** go to LPC for additions
- **Does not** go to LPC for \*exterior alterations - repairs/rehabilitations

### **NATIONAL REGISTER DISTRICTS or NATIONAL REGISTER OF HISTORIC PLACES**

- Goes to LPC for demolition
- **Does not** go to LPC for additions
- **Does not** go to LPC for exterior alterations - repairs/rehabilitations (goes only if an owner submitted a County tax credit application)

### **COUNTY HISTORIC DISTRICT**

- Goes to LPC for demolitions
- Goes to LPC for additions for both contributing and non-contributing structures
- Goes to LPC for exterior alterations - repairs/rehabilitations for both contributing and non-contributing structures
- Goes to LPC for new structures

### **AFRICAN AMERICAN SURVEY DISTRICTS**

- Goes to LPC for demolitions
- **Does not** go to LPC for additions
- **Does not** go to LPC for exterior alterations - repairs/rehabilitations

### **PRELIMINARY AND FINAL LANDMARKS LIST**

- Goes to LPC for demolitions
- Goes to LPC for additions
- Goes to LPC for exterior alterations - repairs/rehabilitations
- Goes to LPC & Planning Board for development involving Final Landmarks List or Preliminary Landmarks List Structures

\* Exterior alterations include but are not limited to: (Baltimore County Code 32-7-403) excavation or the construction or erection of any building, fence, wall, or other new structure of any kind in a proposed or designated historic district.

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## Staff Contacts

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Historic Preservation Planner: Karin Brown; [kebrown@baltimorecountymd.gov](mailto:kebrown@baltimorecountymd.gov)

Historic Preservation Planner: Teri Rising; [trising@baltimorecountymd.gov](mailto:trising@baltimorecountymd.gov)

All questions regarding Historic Preservation can be directed to (410) 887-3495

The Landmarks Preservation Commission generally meets on the second Thursday of the month, except for December and August. The meetings are held at 6:00 PM in Room 407 of the Baltimore County Courts Building, 401 Bosley Avenue, Towson. Applicants must submit required materials at least two weeks in advance of the meeting date. To see a schedule of the meeting & submittal dates, log-on to the County website at [http://www.baltimorecountymd.gov/Agencies/planning/historic\\_preservation/landmarks\\_preservation\\_commission/lpc\\_meetings.html](http://www.baltimorecountymd.gov/Agencies/planning/historic_preservation/landmarks_preservation_commission/lpc_meetings.html)

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## Baltimore County Landmarks Preservation Commission Members

- Ms. Carol Allen
- Mr. David J. Bryan
- Mr. Steven K. Fedder
- Mr. Edward E. Hardester, Jr.
- Ms. Nancy Worden Horst
- Ms. Wendy McIver
- Ms. Norma Secoura
- Mr. C. Bruce Boswell
- Mr. Louis S. Diggs
- Dr. Robert Gregory
- Mr. John W. Hill
- Mr. James E. Matthews
- Mr. Thomas Lloyd Reynolds
- Mr. Qutub U.K. Syed

*We shape our buildings; Thereafter, they shape us. - Sir Winston Churchill*



**Baltimore County**  
**Office of Planning**  
County Courts Building  
401 Bosley Avenue  
Towson, Maryland 21204

*<http://www.baltimorecountymd.gov>*