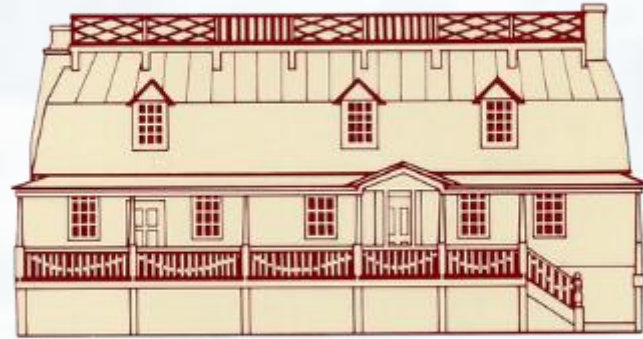


MARYLAND HISTORICAL



TRUST

MHT VIRTUAL ROADSHOW

December 2023

Historic Preservation Non-Capital Program

The Maryland Historical Preservation Grant Program for non-capital projects promotes archaeology and historic preservation.

Eligible Projects: Research and education

Eligible Products: Historic surveys, preservation, and outreach programs

Applicants: Non-profit and state

Grant Range: \$10,000 to \$50,000

Match Requirement: Local government

How to Apply: Submit Intent to Apply (January), followed by full application (February/March)

Learn More: [bit.ly/MHT-NC](#)

Historic Preservation Capital Grant Program

The Maryland Historical Preservation Capital Grant Program provides funding for the acquisition, restoration, and preservation of historic properties in Maryland, typically available in February and March, with decisions made by the MHT.

Eligible Projects: Rehabilitation, acquisition, and limited preservation activities

Eligible Properties: Must be listed in the National Register of Historic Places

Applicants: Non-profits, state, and federal agencies, but not local government

Grant Range: \$10,000 to \$100,000

Match Requirement: 1-to-1 match for all applicants

Program Requirements: Limited preservation projects

How to Apply: Submit Intent to Apply (January), followed by full application (February/March)

Learn More: [bit.ly/MHT-CG](#)

African American Preservation Program

A partnership of MHT, the Commission on African American Culture, the African American Preservation Program, and the National Trust for Historic Preservation, this program provides funding for the preservation of buildings, sites, and objects of cultural importance.

Eligible Projects: Construction, acquisition, and preservation

Projects must relate to: African American history and experience

Applicants: Non-profit and federal agencies

Grant Range: \$10,000 to \$50,000

Match Requirement: 1-to-1 match

How to Apply: Submit Intent to Apply (January), followed by full application (February/March)

Learn More: [bit.ly/MHT-AA](#)

Historic Revitalization Credit Program

If you own an historic property, you may have the opportunity to receive a rehabilitation credit equal to 20% of the rehabilitation expenditures. This program is designed to encourage the rehabilitation of secondary residences or other historic properties. There are state incentives available for these projects.

Small Commercial: This program provides a rehabilitation credit capped at \$50,000* in a year. Projects do not exceed \$500,000.

Competitive Commercial: This program provides a rehabilitation credit capped at \$50,000* in a year. Projects do not exceed \$500,000. Opportunity to earn a rehabilitation credit.

Homeowners: Homeowners can receive a credit on their historic properties, capped at 24-month.

***Additional credits:** Available for certain projects.

Learn More: [bit.ly/MHT-CR](#)

Maryland Heritage Areas Program

Capital Grants

Eligible Projects: Rehabilitation, restoration, acquisition, development, and pre-development activities (lifespan of 15 years or more)

Grant Range: \$5,000 to \$100,000

Match Requirement: 1-to-1 match of non-state support (any combination of cash and in-kind funds)

Non-Capital Grants

Eligible Projects: Planning, interpretation, and programming

Eligible Products: Research, feasibility studies, exhibits, interpretive signage, educational programs, festivals, seminars, commemorations, and digital resources

Grant Range: \$5,000 to \$50,000

Match Requirement: 1-to-1 match of non-state support (any combination of cash and in-kind funds)

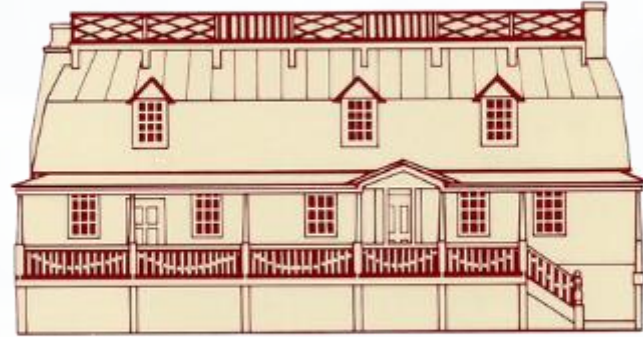
How to Apply: Submit Intent to Apply (January), followed by full application (February/March)

Learn More: bit.ly/MHAA-MHT



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST

MARYLAND
HISTORICAL



TRUST

CAPITAL
FUNDING
PROGRAMS



Bank Barn – Buckingham House and Industrial School Complex, past awardee, Frederick County



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST

MHT CAPITAL FUNDING PROGRAMS



- African American Heritage Preservation Program (AAHPP)
- Historic Preservation Capital Grant Program
- Historic Preservation Loan Program



AAHPP GRANTS

Program Overview

- Established by the General Assembly in 2010, this program provides capital grants up to \$250,000 per project per year to assist in the preservation of buildings, sites, or communities of historical and cultural importance to the African American experience in Maryland
- Administered as a partnership between the Maryland Historical Trust and the Maryland Commission on African American History and Culture



Christ Rock Church, past awardee, Dorchester County



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST

MARYLAND COMMISSION ON AFRICAN
AMERICAN HISTORY AND CULTURE



HISTORIC PRESERVATION CAPITAL GRANTS

Program Overview

- Funded for the first time in 8 years in 2018, more than 500 projects have been awarded roughly \$15 million since FY 1978
- Promotes the acquisition, restoration, and rehabilitation of historic properties in Maryland
- Grant award maximum: \$100,000
- Match requirement for all applicants except non-profits



HISTORIC PRESERVATION CAPITAL LOANS



Program Overview

- Created as a permanent program by the General Assembly in 1973, this program has provided over \$8 million in loans to over 85 projects since inception. Transfer program established in 2023.
- Repayments are returned to the loan fund.
- Annual appropriation is generally around \$300,000
- FY2024 Application Submission Deadline is January 15th, 2024!



ELIGIBLE PROPERTIES

AAHPP

The property or project is of historical and cultural importance to the African American experience in Maryland

Capital Grants & Loans

The property is listed in or eligible for listing in the National Register of Historic Properties



ELIGIBLE APPLICANTS

- Non-profit organizations*
- Local governments
- Business entities**
- Private individuals**

*State and federal government entities are eligible to apply for grants as nonprofits.

**To be competitive, projects sponsored by private individuals and for-profit business entities must involve a predominantly “public purpose” use, rather than a private benefit.

*** Only certain non-profits are eligible for transfers. Contact MHT grant staff for more information.



Union Mills Homestead – Shriver Grist Mill Flume, past awardee, Carroll County



ELIGIBLE EXPENSES

	AAHPP	Capital Grants	Loans
Acquisition	✓	✓	✓
Rehabilitation / Restoration	✓	✓	✓
Pre-Development	✓	✓ (non-profits & local gov)	✓ (under special circumstances)
New Construction	✓		
Refinancing			✓



RELIGIOUS STRUCTURES



Asbury UM Church, past awardee, Talbot County



Christ Rock Church, past awardee, Dorchester County

Structures used for **religious purposes** are generally eligible for assistance for exterior work only and are reviewed for eligibility on a case-by-case basis. Spaces used primarily for religious purposes or elements bearing religious imagery are not eligible for funding.



PROGRAM TIMELINES

	AAHPP	Capital Grants
Workshops	Spring	Late Fall/Winter
Application Available	April 2024	Winter 2024
Application	Due July 1, 2024	Due March 18, 2024
Grant Awards	December 2024	May/June 2024

- NEW THIS YEAR: Loan & Transfer Application Deadline January 15, 2024!
- Non-profits do NOT need to provide match for AAHPP or Historic Preservation Capital grants!
- No Intent to Apply for either AAHPP or Capital Grants!
- Visit our website for detailed guidelines: <https://mht.maryland.gov/Pages/funding/funding.aspx>



IS AN EASEMENT REQUIRED?



- ALL Capital Grant and Capital Loan projects require either a Preservation Easement (for real property) or a Preservation Agreement (for other property, such as a bridge, ship, etc.)
- AAHPP projects involving properties that are individually listed on or individually eligible for the National Register will require a Preservation Easement



CONTACT US WITH QUESTIONS!

Taylor Means

African American Heritage Preservation
Grant Program

taylor.means@maryland.gov

443-510-0882

Stacy Montgomery

Historic Preservation Capital Grant &
Loan Programs

stacy.montgomery@maryland.gov

410-697-9559

<https://mht.maryland.gov/Pages/funding/funding.aspx>



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST

MARYLAND
HISTORICAL



TRUST

HISTORIC
PRESERVATION
NON-CAPITAL
GRANT
PROGRAM



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST

PROGRAM OVERVIEW

- Designed for research, survey, planning, and educational activities involving architectural, archaeological, or cultural resources in Maryland.
- Funds distributed to the program by the Maryland Heritage Areas Authority Financing Fund.
- Eligible applicants: Non-profit organizations, including State and Federal agencies, and local jurisdictions.
- Local governments must provide a 1:1 cash and/or in-kind match.
- No match is required for non-profit organizations, but providing some match will make applications more competitive.



WHAT TYPES OF ACTIVITIES CAN BE FUNDED?



- Architectural & Archaeological Survey Work
 - National Register nominations
 - Historic Structures Reports
- Thematic research that supports the development of historic contexts
 - Preservation Plans
- Education & Outreach activities



WHAT TYPES OF PROJECTS CANNOT BE FUNDED?



- Projects that involve “capital” expenditures.
- Documentation and display of museum collections.
- Archival projects that seek to conserve or catalog historic collections.
- Publications of previously completed manuscripts.
- Projects that are already underway or completed prior to execution of the grant agreement.



THE FY 2024 NON-CAPITAL GRANT CYCLE

- Funded at \$300,000 for FY 2024.
- The cap for individual projects is \$75,000.
- Two-step application process (online).
- For FY24, MHT received 25 grant applications totaling nearly 1.4 million dollars.



FUNDING PRIORITIES

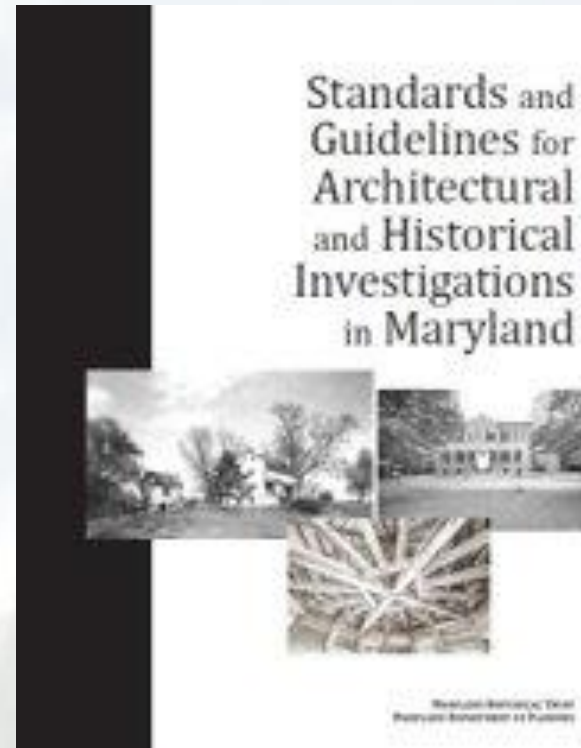
- Broad-based, comprehensive, and systematic archaeological or architectural surveys to identify and document previously unknown, little-studied, or threatened resources.
- Projects designed to assess, document, or address the impacts of natural disasters and ongoing natural processes on cultural resources.
- Projects that undertake detailed, in-depth study of a specific topic, site, time period, property type, or theme.



PROGRAM REQUIREMENTS

Two examples of Program Requirements:

- Architectural and archaeological research, survey and documentation projects must be consistent with MHT *Standards & Guidelines*.
- For archaeological investigations that result in recovery of artifacts, the application must state where and how the artifacts will be conserved and stored.
- For additional requirements, please see our Program Guidelines & Manual.



Chevron decorated pot from the Rosenstock site in Frederick County.



PROGRAM TIMELINE

- May - Annual grant round opens and virtual workshop posted.
- Late June - Intent to Apply forms due
- August - Full applications due
- September - Application review
- October - Recommendations to MHT's Board of Trustees and the Secretary of Planning
- November - Notification of Applicants.



BALTIMORE ARCHITECTURE FOUNDATION

Women in Maryland Architecture, Phase I & II



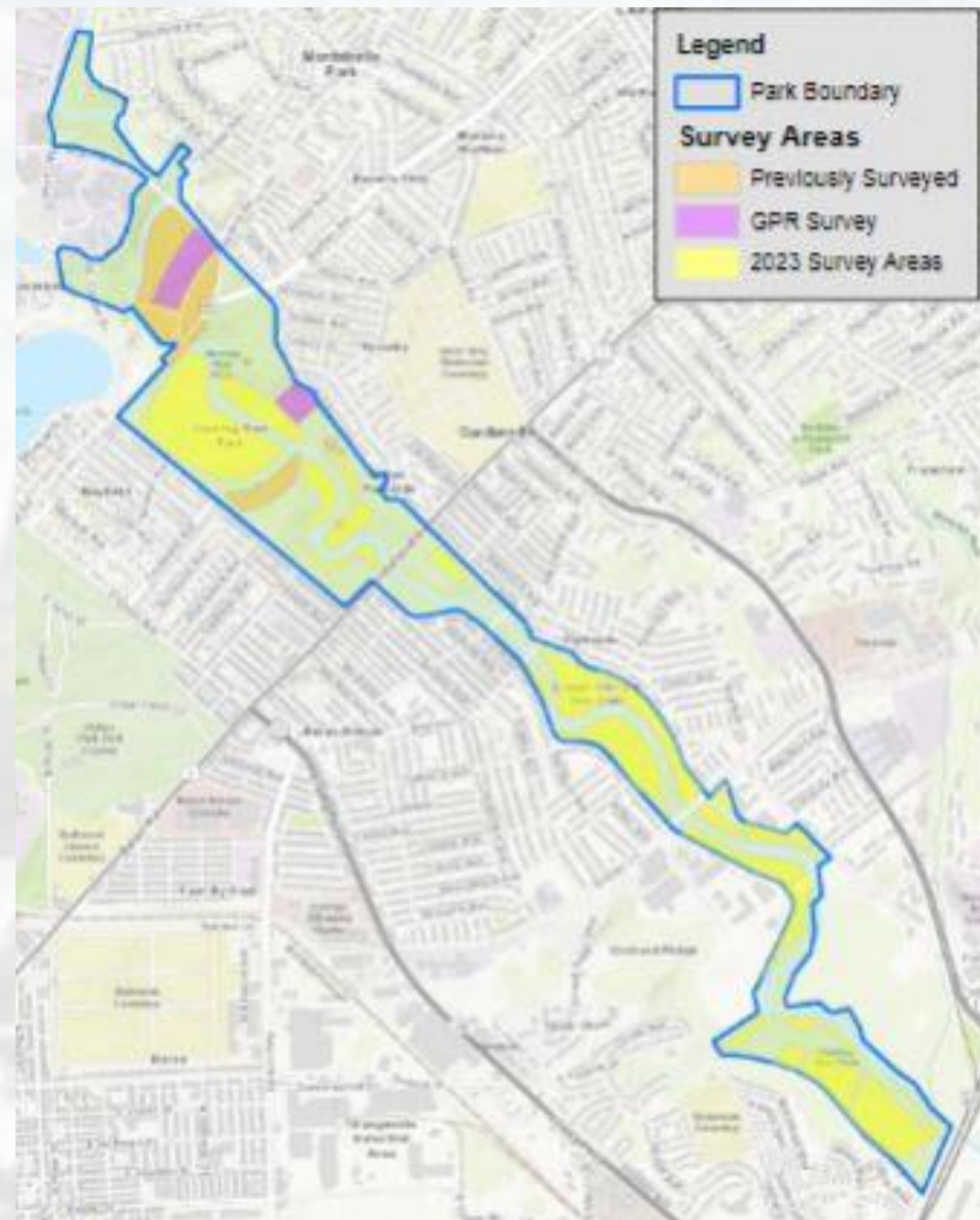
This project will nominate properties designed by early women architects to the National Register of Historic Places.



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MARYLAND HISTORICAL TRUST

TOWSON UNIVERSITY

Herring Run Park Comprehensive Archaeological Investigations



The Herring Run Park Comprehensive Archaeological Investigations will involve archaeological survey (using a number of methods) of a 375-acre park in northeast Baltimore by Dr. Kat Sterner and her students at Towson University.



ST. JOHN'S COLLEGE

St. John's College Campus History



This project will involve research and documentation at the College, including an examination of the history of enslaved people in relation to the campus.



QUESTIONS? GET IN TOUCH!

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Administrator of Architectural
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Matt McKnight

Chief Archaeologist

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mht.maryland.gov/Pages/funding/grants-noncapital.aspx



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MARYLAND HERITAGE AREAS PROGAM



Image by Quatrefoil Associates courtesy of Annapolis Maritime Museum



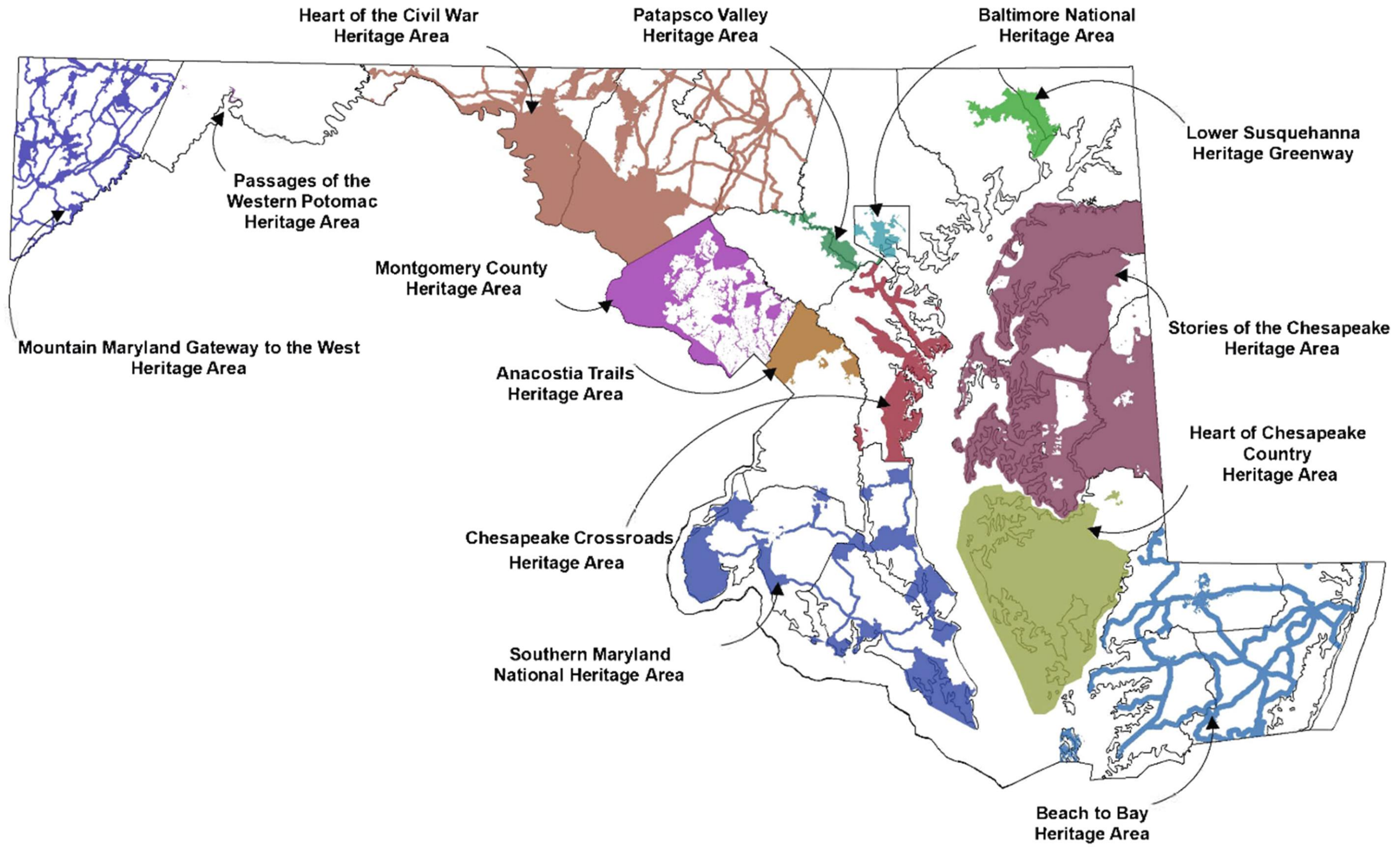
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THE MARYLAND HERITAGE AREAS PROGRAM

- Provides targeted financial and technical assistance to 13 regional state-certified areas
- Each heritage area is operated by local entities
- Establish and promote the identity of each region and create unique destinations
- Committed to economic development through heritage-related tourism





THE MARYLAND HERITAGE AREAS PROGRAM

Each of Maryland's 13 certified heritage areas support the economic well-being of Maryland's communities by preserving and celebrating the state's history, cultural traditions, and natural resources through partnerships that promote, support, and create place-based experiences for visitors and residents alike.



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST



GOVERNANCE AND FUNDING

- Governed by the Maryland Heritage Areas Authority, staffed by the Maryland Historical Trust
- The Authority is a 19-member body, including representatives from 9 state agencies and community leaders
- Up to \$6 million allocated annually from DNR's Program Open Space



WHO IS ELIGIBLE FOR MHAA GRANTS?



Photo (via drone) by Elevated Element and courtesy of Baltimore Museum of Industry

Non-profits in good standing with SDAT, local jurisdictions, state and federal agencies

Organizations must be located within a certified heritage area boundary, or

have a project that takes place within the boundaries of a certified heritage area

Verify if you are in a heritage area:

<https://bit.ly/heritageareastatus>



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MHAA GOALS

Eligible activities must support the goals set forth in the most current Maryland Heritage Areas Program Strategic Plan:

1. Develop Heritage Tourism Products
2. Build Partnerships
3. Sustain Regional Identity



TYPES OF MHAA PROJECT GRANTS

Non-Capital



Photo courtesy of Maryland Department of Natural Resources

Capital



Photo courtesy of Rackliffe House Trust, Inc.



CAPITAL PROJECT GRANTS: “BRICK & MORTAR”

Eligible Activities (lifespan of 15 years or more)

- Acquisition (fee title of real property)
- Development (repair/alteration of existing building, structure or site, new construction, trails)
- Rehabilitation (returning a property to a state of utility)
- Restoration (accurately depicting a property as it appeared at a particular period of time)
- Pre-Development (plans and specifications, fees for architectural design and engineering)



Image courtesy of Friends of the Greenbelt Museum



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CAPITAL PROJECT GRANTS: “BRICK & MORTAR”

- Subject to “Section 106” review
- May require an easement through MHT
- Does NOT have to be a “historic” property

\$5,000 to \$100,000
with a required one-to-one match of
non-state support



Image courtesy of the City of Hagerstown



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST



NON-CAPITAL PROJECT GRANTS



Image courtesy of Talbot County Government

- Planning (research, field investigation, data recovery, feasibility studies, design documents)
- Interpretation (exhibits, signage, pedestrian wayfinding signage, interpretive brochures, educational programs and materials)
- Programming (seminars, conferences, performances, reenactments, commemorations, festivals)

\$5,000 to \$50,000

with a required one-to-one match of
non-state support



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST



INELIGIBLE GRANT EXPENSES FOR ALL PROJECT GRANTS

- No overhead expenses for applicant organizations (unless they are part of the allowed 10% indirect costs for non-profit organizations seeking non-capital grants)
- No grant funds can be spent on staff salaries for the applicant organization (but staff salaries are OK as part or all of the matching contribution)
- No grant funds can be spent on marketing expenses (but they are eligible as match)
- No liquor



MATCHING FUNDS

- All MHAA Grants Require 100% Match
- Match can be any combination of cash and in-kind funds
- Staff, volunteers, board, and partner time can count as in-kind match
- Donated or discounted goods and services

Other state funds can NOT be used as match (except state employee staff time that is directly working on the project)



GRANT SCHEDULE

- **January:** Intent to Apply forms due
- **Early March:** Grant applications due online to local heritage areas
- **April – June:** Applications reviewed local and state level
- **July:** Grant applicants notified, and awardees may begin projects
- **August – December:** Grant agreements drafted, mailed, and signed
- **Next January:** First disbursements begin to be issued



ANY QUESTIONS? PLEASE CONTACT US!



mht.maryland.gov/Pages/MHAA/heritage-areas.aspx

MHT.grants@maryland.gov

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DEPARTMENT OF PLANNING
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MARYLAND
HISTORICAL



TRUST

HISTORIC
REVITALIZATION
TAX
CREDITS



DEPARTMENT OF PLANNING
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MARYLAND HISTORIC REVITALIZATION TAX CREDIT

What it is:

A 20% refundable state income tax credit on eligible rehabilitation expenses on certified historic structures.

Three tax credit types:



Competitive Commercial



Small Commercial



Homeowner



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST

MARYLAND HISTORIC REVITALIZATION TAX CREDIT

NEW Website Resources:

<https://mht.maryland.gov/Pages/funding/tax-credits.aspx>

Main Tax Credit program Webpage

Each individual tax credit type has its own webpage with the following resources:

Quick Links

- Homeowner Program
- Competitive Commercial Program
- Small Commercial Program
- Electronic Application Submission Instructions
- Electronic File Format Standards and Naming Conventions

Resources

- Tax Credit Program Statute
- Tax Credit Program Regulations
- Proposed Amendments to Historic Revitalization Tax Credit Program Regulations

Reports and Studies

- The 2009 Abell Report
- 2016 Report of the Governor's Task Force
- The 2020 Abell Report

Maryland Historic Revitalization Tax Credit Program

The purpose of state and federal preservation tax incentives is to encourage private sector investment in the rehabilitation and re-use of historic buildings and to promote investment in local economies.

If you own a certified historic property in Maryland, you may have the opportunity to earn a state income tax credit on qualified rehabilitation expenditures. Whether you are planning to rehabilitate your primary or secondary residence, or a commercial property, there are state incentives that may help. Select a project type for more information.

For general information about the Historic Revitalization Tax Credit Program or to check the status of your project, contact **Carey L. Jones**, Preservation Officer, Tax Credits, at 410-697-9560; **Dana Marks Halpert**, Preservation Officer, Tax Credits, at 410-697-9551; **Kate Jaffe**, Administrator, Preservation Financial Incentives, at 410-697-9537; or **Bonnie Baden**, (410) 697-9535.

[Homeowner Tax Credits](#) [Competitive Commercial Tax Credits](#) [Small Commercial Tax Credits](#)

Embrace the Digital Revolution! The Maryland Historical Trust is bringing the historic revitalization tax credit application process online.

All **federal, competitive commercial, small commercial**, and **homeowner** historic revitalization tax credit applications are now being accepted through an electronic submission process. MHT will accept applications using a secure system via a Microsoft Teams channel. MHT will also accept electronic payments for review fees through a secure payment system. If you are planning on applying for a tax credit, review our updated **application instructions** and completely fill out a **Channel Request Form**. Please contact MHT Tax Credit staff at mht.taxcredits@maryland.gov with any questions.

Resources

- Fact Sheet
- FAQs
- Application Instructions
- Part 1
- Part 2
- Part 3
- Part 3 Expense Spreadsheet
- Amend Application
- Electronic Application Submission Instructions
- Electronic File Format Standards and Naming Conventions

Click here for more information about each tax credit type



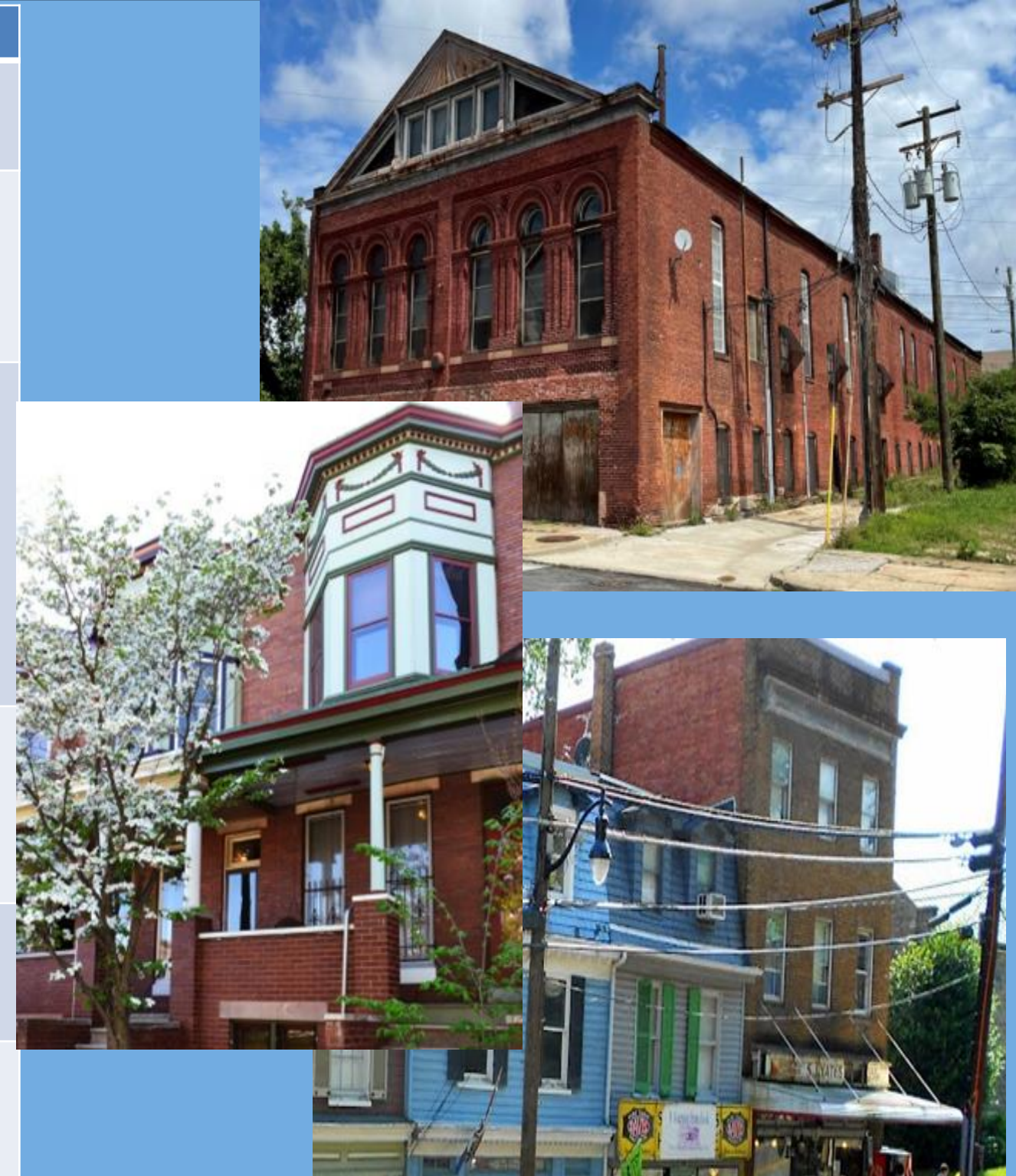
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MARYLAND HISTORIC REVITALIZATION TAX CREDIT

<https://mht.maryland.gov/Pages/funding/tax-credits.aspx> for detailed program specific requirements, FAQs, and application documents

COMPARISON CHART: STATE AND FEDERAL TAX CREDITS

	Homeowner	Small Commercial	Competitive Commercial	Federal – administered by the National Park Service with support from MHT
Building Type and Eligibility	Single family owner-occupied unit, primary or secondary residences, cooperative units (owner occupied portions only)	Income-producing properties where the rehabilitation expenses do not exceed \$500,000	Income producing properties requiring a substantial rehabilitation, defined as projects with eligible expenses that exceed the greater of the adjusted basis value of the building or \$25,000.	Income producing properties requiring a substantial rehabilitation, defined as projects with eligible expenses that exceed the greater of the adjusted basis value of the building or \$5,000.
Listing Status	Listed or eligible for listing in the National Register individually or as a contributing building, locally listed and MHT determines is eligible for National Register listing, DNR-owned curator-managed property that DNR determines is eligible, property in an MHA that contributes to the heritage tourism goals of the HA as certified by the HA	Listed or eligible for listing in the National Register individually or as a contributing building, locally listed and MHT determines is eligible for National Register listing, property in an MHA that contributes to the heritage tourism goals of the HA as certified by the HA	Listed or eligible for listing in the National Register individually or as a contributing building, locally listed and MHT determines is eligible for National Register listing, property in an MHA that contributes to the heritage tourism goals of the HA as certified by the HA	Listed in the National Register individually or as a contributing building
Credit Amount and Limit	20% of the final qualified rehabilitation expenditures (QREs) up to \$50,000 in credits, no limit on the annual amount to award	20% of the estimated QREs up to \$50,000 in credits, MHT has \$2 million to award in credits each fiscal year, additional credit available for LEED, LIHTC, Opportunity Zone projects	20% of the estimated QREs up to \$5,000,000 in credits, MHT has \$20 million in credits to award, additional credit available for LEED, LIHTC, Opportunity Zones projects	20% of the final qualified rehabilitation expenditures, no limit
Project Timeframe	24 months of the applicants choosing	24 months from when the project starts	Work must start within 18 months of approval and be completed within 30 months, extensions allowed with approval from MHT's Director	No time limit, work can be completed in phases
Applications Deadlines	Applications accepted all year long	First come, first served basis starting July 1st, applications accepted until credit funding limit is reached	Part 1 and Part 2 applications due by August 31, 2023	Applications accepted all year long and must be submitted to MHT not the National Park Service



Program specifics subject to change, please consult MHT's website and tax credit staff for the latest program information.



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HOMEOWNER

- For owner-occupied primary and secondary residential properties that undergo rehabilitations that exceed \$5,000 in eligible costs in a 24-month period.

The credit is:

- 20% of total eligible rehabilitation cost
 - Capped at \$50,000 in a 2-year period (\$250,000 in eligible expenses)
- Applications are accepted on a rolling basis, year-round, no annual cap on the amount available.



SMALL COMMERCIAL

- Opened July 1, 2023, \$2 million made available annually through FY2031
- Reserved on a first-come, first-served basis, credits are still available
- Available for income producing properties, properties that are part of a development project to be sold to a homeowner, or an agricultural or post-WWII building
- Small commercial projects cannot exceed \$500,000 in qualified rehabilitation expenditures
- Projects located in Opportunity Zones may be eligible for additional credits.



COMPETITIVE COMMERCIAL

- Annual program, must apply to MHT by the deadline, typically August 31
- Available for redevelopment of larger income producing properties
- State income tax credit of 20% of eligible rehabilitation expenditures for substantial rehabilitation projects, capped at \$5 million*
- Substantial rehabilitation: Projects with eligible expenses that exceed the greater of the adjusted basis value of the structure or \$25,000
- Statewide program, only 60% of total available funding can go to one county or Baltimore City



* Projects that achieve LEED Gold certification or equivalent, or are a certified low-income housing project may, or are in Opportunity Zones may be eligible for additional credits.



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FEDERAL TAX CREDIT

- Administered by the National Park Service via MHT, all applications are passed through MHT
- Available for redevelopment of income producing properties only, can be combined with the state credits
- Federal income tax credit of 20% of eligible rehabilitation expenditures for projects that meet the substantial rehabilitation test
- Substantial rehabilitation: Projects with eligible expenses that exceed the greater of the adjusted basis value of the structure or \$5,000
- Applications accepted on a rolling basis, there are no application deadlines, can be combined with state commercial credits



KEY PRESERVATION TERMS

National Register of Historic Places

- “Official list of the Nation's historic places worthy of preservation.”
- Managed by the National Park Service through each SHPO

National Register Nomination

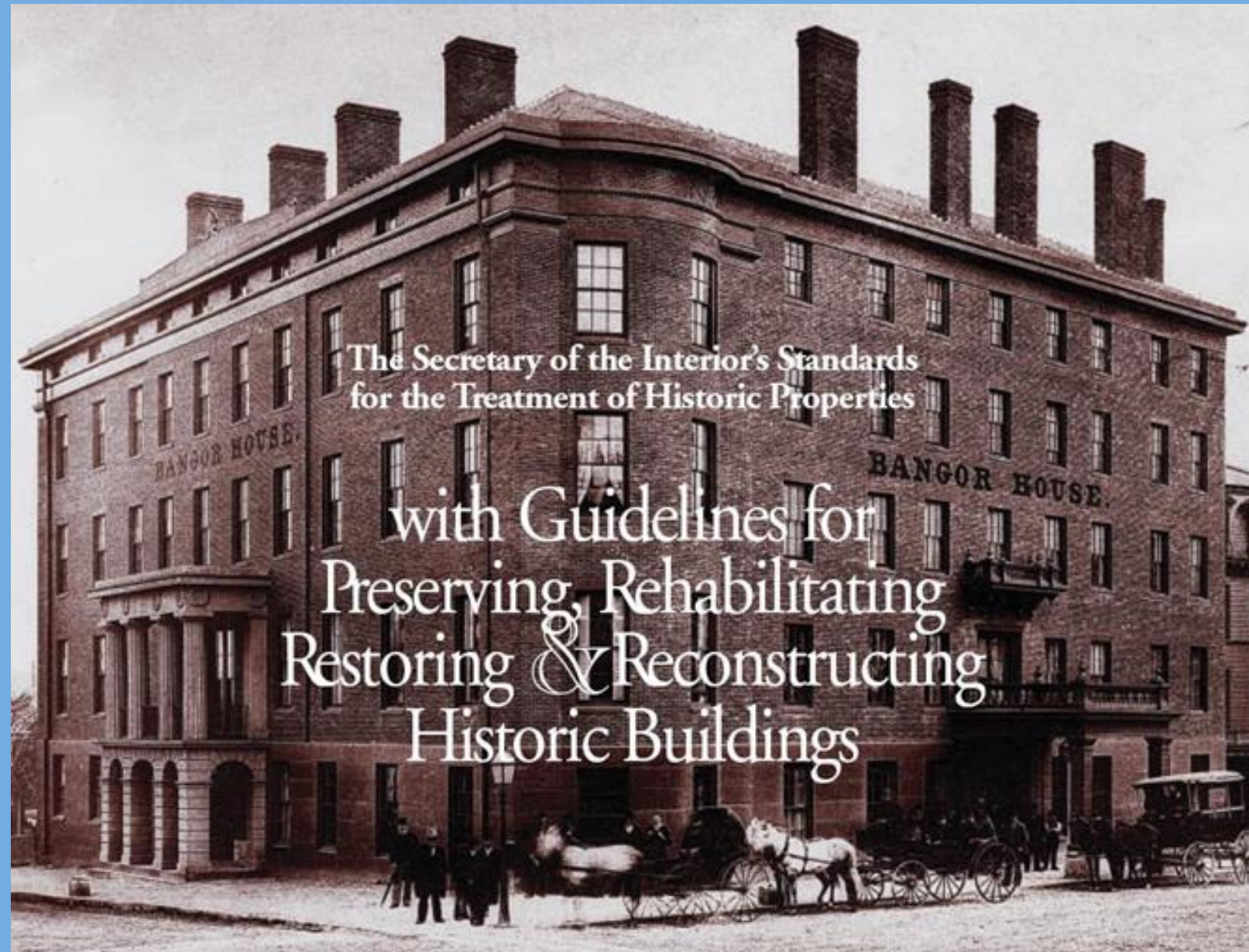
- Period of Significance
 - Defines the time period for which the district/site is significant
- Statement of Significance
 - Describes what makes the district/site significant and why it is listed
- Contributing & Non-contributing resources

Secretary of the Interior's *Standards for Rehabilitation*

- Ten principles established by the National Park Service that we use in our review



SECRETARY OF THE INTERIOR'S *STANDARDS*



Three Main Principles:

- Distinctive features that characterize a property must be preserved.
- When deteriorated beyond repair or missing, features must be replaced to match.
 - New construction and additions must be compatible with but differentiated from the historic architecture.



APPLICATION PROCESS

**MHT reviews applications in the order received and there is an approximate 30–45-day review period.

PART 1



PART 2



PART 3

- Certifies that property is historic and therefore eligible for the tax credit
- Valid for 5 years from date of approval
- No fee

- Certifies that the proposed project meets the Secretary's *Standards*
- \$10 review fee (for homeowner & small commercial)
- \$250 for competitive commercial applications

- Certifies that the project was completed in accordance with the Part 2 approval
- Certifies eligible expenses
- Review fee is 3% of estimated or actual credit, whichever is greater (-\$10)
- \$1,000 credit = \$30 review fee - \$10 = \$20



APPLICATION REQUIREMENTS

PART 1

- Description of the property and the district significance
- Current photographs of the exterior and interior of all buildings, overall site, and landscape features

PART 2

- Detailed description of all proposed work items, regardless if eligible for the credit or not
- Plans, specifications, etc.
- Detailed photographs of the work areas
- \$10 review fee for homeowner, can be paid electronically

PART 3

- Invoices and proof of payments for all expenses
- Same photographs as the Part 1 and Part 2 applications showing post rehabilitation condition
- Review fee based on eligible rehabilitation expenses

NEW THIS YEAR: ELECTRONIC APPLICATIONS

MHT is using a Microsoft Teams interface to accept digital applications. More information is available

here: <https://mht.maryland.gov/Documents/taxcredits/Electronic-Application-Submission-Instructions.pdf>



PART 1 - HISTORIC CERTIFICATION

Properties must be certified as historic by submitting a Part 1 Application

Must have at least one of the following designations:

- Individual listing in the National Register of Historic Places (NRHP)
- Contributing to a Historic District that is listed in the NRHP
- Local individual or historic district designation that MHT determines is eligible for listing in the NRHP

Documentation required:

- Physical description
- Statement of significance
- Historic District map (if applicable)
- Interior and exterior photographs representative of entire property

The image shows a form titled "Maryland Historical Trust Historic Rehabilitation Tax Credit Homeowner Certification Application Part 1 - Evaluation of Significance". The form includes sections for property information, a statement of significance, and a declaration of accuracy. It also features checkboxes for "Is a contributing structure?" and "Is a contributing structure because it is an individually listed in the National Register or designated under local law, and not certified in the significance of the historic district?" and "Is not individually designated in the application and therefore cannot be listed".



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PART 2 - CERTIFICATION OF PROPOSED WORK

Part 2 Applications must:

- Be submitted and approved prior to starting work
- Have estimated expenses of at least \$5,000
- Describe ALL work that is being contemplated
- Conform to the Secretary's *Standards*

Documentation required:

- Description of work
- Detailed photos showing areas of work (can be combined with Part 1 photos)
- Product specifications, drawings, plans, etc. as applicable
- Contractor's estimate/contract (optional / if available)

The image shows a form titled "Maryland Historical Trust Homeowner Certification Application Part 2 - Description of Rehabilitation". The form includes sections for: 1. Property Name, 2. Project Date, 3. Project Contact, and 4. Applicant. It also contains a "MHT CHECK ONE ONLY" section with checkboxes for different certification criteria. The form is dated 03/17/2017 and includes a "MHT Project Number" field.



EXAMPLES OF ELIGIBLE EXPENSES

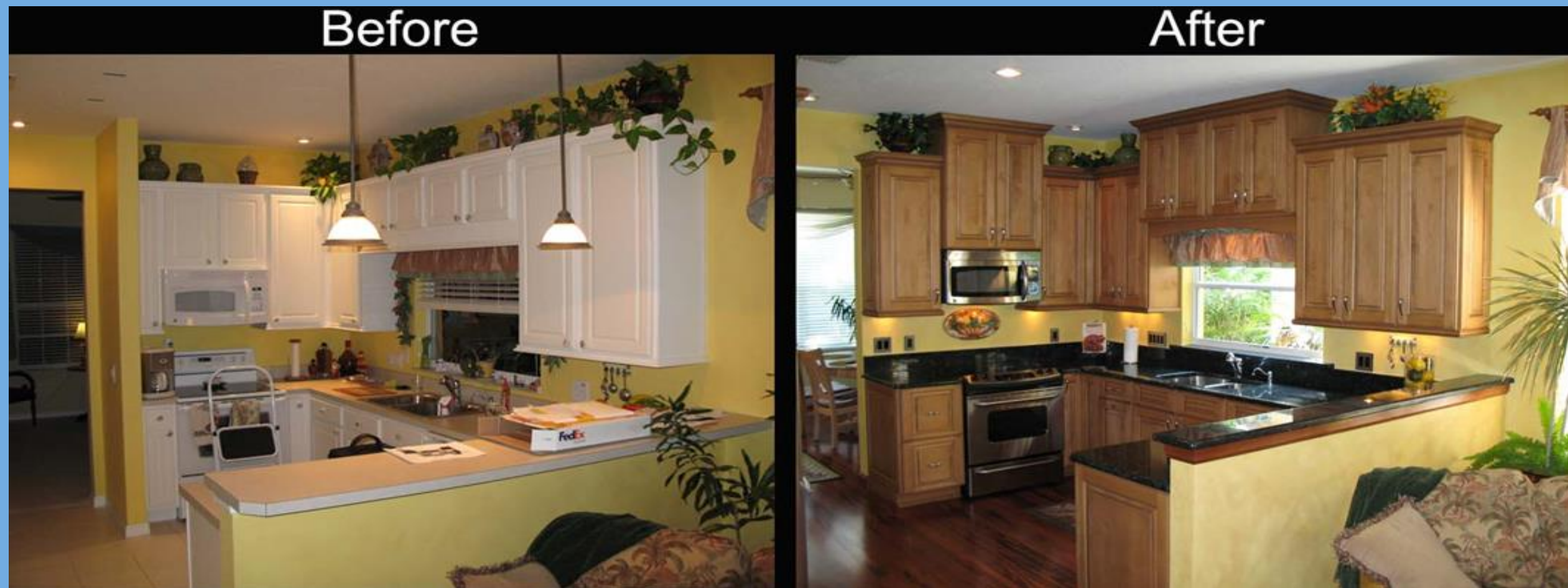


- Roof replacement/repair & chimney repair/lining
- Window/door restoration
- Selective window/door replacement
- New storm doors/windows
- Scraping/painting (interior/exterior)
- Repointing & structural work
- Floor refinishing
- HVAC, plumbing, & electrical work
- Drainage work
- Architectural/engineering fees
- Tool/equipment rental



EXAMPLES OF INELIGIBLE EXPENSES

- Landscaping
- Sidewalks, patios, driveways
- Non-historic outbuildings
- Appliances
- New construction
- Carpeting over historic flooring
- Curtains, blinds, rugs, & other décor
- Remodeling expenses
- Tool/equipment purchases
- Permit fees
- Acquisition costs



AMENDMENTS

- Submit to revise or add new work items
- Must be submitted and approved prior to starting work
- Describe ALL work that is being contemplated
- Conform to the Secretary's *Standards*

Documentation required:

- Description of work
- Detailed photos showing areas of work (if applicable)
- Product specifications, drawings, plans, etc. as applicable
- Contractor's estimate/contract (optional / if available)

The image shows a form titled "Maryland Historical Trust Historic Revitalization Tax Credit HOMEOWNER CERTIFICATION APPLICATION AMENDMENT FORM". The form includes the Maryland Department of Planning logo and the text "DEPARTMENT OF PLANNING MARYLAND HISTORICAL TRUST". It features a header with the trust's name and a revision number "Revised 06/1/2021". A box for "MHT Project Number (MHT office use only)" is present. The form contains several sections: 1. Property name and address. 2. A section for additional information requested by MHT, with checkboxes for "updates existing or omitted information" and "amends a previously submitted Part 1", "Part 2", or "Part 3 application". 3. Project Contact information including name, company, street, city, state, zip, telephone, and email address. 4. Applicant information including name, signature, date, organization, street, city, state, zip, telephone, and email address. A "MHT Official Use Only" section contains checkboxes for "The Maryland Historical Trust has reviewed this amendment to the Historic Revitalization Tax Credit Application and has determined that the amendment: is consistent with the Secretary of the Interior's Standards for Rehabilitation.", "is consistent with the Secretary of the Interior's Standards for Rehabilitation if the attached conditions are met.", "is not consistent with the Secretary of the Interior's Standards for Rehabilitation.", and "updates the information on file and does not affect the certification." There are also fields for "Date" and "Maryland Historical Trust Authorized Signature". A checkbox at the bottom left indicates "MHT conditions or comments attached". The footer includes the address "Maryland Historical Trust, 100 Community Plaza, Towson, MD 21286" and a website link.



PART 3 - CERTIFICATION OF COMPLETED WORK

Part 3 Applications must:

- Be submitted by the end of the second year after work has been completed. If not submitted prior to filing your taxes, your taxes must be amended prior to the statute of limitations.
- Only claim expenses incurred in a contiguous 24-month period.

Documentation required:

- Photographs showing completed work and documenting unchanged condition of areas where no work was undertaken.
- Itemized expense spreadsheet
- Copy of invoices and certified proof of payments or for some commercial projects a certified accountant's statement



PART 3 - CERTIFICATION OF COMPLETED WORK

MARYLAND FORM 502S HERITAGE STRUCTURE REHABILITATION TAX CREDIT 2021

Print using blue or black ink only.

Name of taxpayer(s) _____ Taxpayer Identification Number _____

Check here if this credit is derived from an entity other than that shown above.
Enter the entity's Federal Employer Identification Number _____

- **YOUR MARYLAND RESTORATION AND QUALIFIED COSTS MUST BE CERTIFIED BY THE MARYLAND HISTORICAL TRUST (MHT).** Attach a copy of your approved Certification Application (Part 3) and Form 502S to your tax return.
- **REMINDER:** Do not send photographs to the Revenue Administration Division. All photographs are to be sent to the MHT at: 100 Community Place, 3rd Floor, Crownsville, Maryland 21032-2023. For more information or to obtain applications, contact the MHT at 410-697-9535 or mht.maryland.gov.

Check here if a credit is being claimed for more than one property. See Special Instructions for Multiple Properties.

1. Enter MHT Project Number 1: _____
Location of Property _____
Street Address _____
City or Town _____ State _____ ZIP Code +4 _____

2. Certified rehabilitation expenditures 2: _____

3. Credit for certified rehabilitation expenditures (Multiply line 2 by 20% (.20) and enter on line 3.) 3: _____

4. Additional credit for certified rehabilitation of a high performance building. (If applicable, multiply line 2 by 5% (.05) and enter on line 4. Otherwise, enter 0.) 4: _____

5. Total credit amount (Add lines 3 and 4. For commercial rehabilitations, enter the lesser of the total or \$3,000,000. For all other rehabilitations, enter the lesser of the total or \$50,000.) 5: _____

6. Total credit amount less recaptures (Enter line 5 less any recaptures if applicable. If less than 0, enter negative amount. See Instructions.) 6: _____

If you are filing Form 502 or Form 505, enter the amount from line 6 on line 2, Part CC of Form 502CR.
If you are filing Form 504, enter the amount from line 6 on line 30 of Form 504.
Corporations and PTEs will claim this credit on line 1, Part DDD of Form 500CR.
If negative, enter the negative amount on the appropriate form.

RELIEF Act Contact Us 1-800 MDTAXES Email Us Governor's Office Translate Select Language

Home COVID File Pay Forms News Security About the Agency Locations

Breaking News Comptroller of Maryland's YouTube Channel anytime!

Home Individual Taxes 2021 Individual Income Tax Forms

2021 Individual Income Tax Forms

For additional information, visit [Income Tax for Individual Taxpayers > Filing Information](#).

Instruction Booklets +

Resident Individuals Income Tax Forms -

Number	Title	Description
502-502B(20)	Maryland Resident Income Tax Return with Form 502B. Read PDF Viewer And/Or Browser Incompatibility if you cannot open this form.	Maryland long form for full- or part-year residents claiming dependents.
PV(20)	Income Tax Payment Voucher. Read PDF Viewer And/Or Browser Incompatibility if you cannot open this form.	Payment voucher with instructions and worksheet for individuals sending check or money order for any balance due on a Form 502 or Form 505, estimated tax payments, or extension payments.
502	Maryland Resident Income Tax Return	Maryland long form for full- or part-year residents.
502B	Maryland Dependents Information	Form to be used when claiming dependents.
PV	Personal Tax Payment Voucher for Form 502/505, Estimated Tax and Extensions	Payment voucher with instructions and worksheet for individuals sending check or money order for any balance due on a Form 502 or Form 505, estimated tax payments, or extension payments.

- Claim the credit in the calendar year that the project was completed
- Submit Certified Part 3 Application and MD Form 502S with income tax return
- Tax credit is refunded in the form of a check from the Comptroller



KEY TAKEAWAYS

Tips & tricks for preparing successful tax credit applications for streamlined review

- Application materials including forms and photographs can be completed, signed, and submitted electronically
- Part 1 & Part 2 may be submitted together with one set of photos
- All work must be reviewed and approved prior to beginning work to be eligible for the tax credit, work can begin after the Part 2 application is approved by MHT
- All work must meet the Secretary's *Standards* whether associated costs are eligible or ineligible for the tax credit
- Undertaking inappropriate or unapproved work may jeopardize your ability to claim the tax credit at the end of your project
- MHT state tax credit review is independent from city and/or county review
- If you have questions about an upcoming project or application, ask us!



ANY QUESTIONS? CONTACT US!

Carey L. Jones

Preservation Officer, Tax Credits

410-697-9560

carey.jones@maryland.gov

<https://mht.maryland.gov/Pages/funding/tax-credits.aspx>



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST

THANK YOU!

*OTHER QUESTIONS? WOULD YOU LIKE TO HOST
A ROADSHOW OR WORKSHOP?
PLEASE CONTACT US!*

brenna.spray@maryland.gov

tiny.cc/MHT-Outreach



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST