



v.07/26/2024

## Application Instructions for Historic Properties Tax Credit ORDINANCE 2024-23

Washington County's Historic Properties Tax Credit (ORD 2024-23) provides funds in the form of a property tax credit for repair or renovation work on historic structures. The application is divided into three parts. The Washington County Historic District Commission (HDC) reviews the applications to ensure compliance with the ordinance and applicable standards and guidelines.

The applicant is responsible for complying with all Federal, State and local laws applicable to a project, including, but not limited to compliance with zoning, building, and safety codes; review by any easement holders such as MHT; compliance with applicable Federal, State and local licensing, permitting, and environmental requirements.

### Completed applications and all supporting documents should be mailed to:

Washington County Historic District Commission  
c/o Washington County Department of Planning & Zoning  
747 Northern Avenue Hagerstown, MD 21742

Or

email: [askplanning@washco-md.net](mailto:askplanning@washco-md.net)

### All application parts require a signature.

If the applicant is not the fee-simple owner of the property, the application must include the signed **Owner's Representative Affidavit** included at the end of each application part.

Signatures must be done using a Digital ID or application printed and wet signed, or a digitized original handwritten signature affixed to the document.

## Part I

This application is reviewed to determine if a structure qualifies for the tax credit. Properties which have the Historic Preservation (HP) Overlay do NOT need to complete Part I unless there is a question of whether the Overlay includes the structure for which the credit is being requested. For all other structures, Part I must be completed. Part 1 and Part 2 may be submitted together or separately, however, Part I must be submitted first (unless HP Overlay).

<b>Physical Appearance</b>	<p><i>Use this section to describe the current conditions of the home’s major features. If you know the architectural style, exterior construction materials, roof type, number of stories, basic floor plan and any architectural features. Visit the Washington County Design Guidelines for Historic Structures (“Guidelines”) to assist in describing features.</i></p> <p><i>This section should also include any changes made to the structure or property over time. A brief description of any adjacent buildings should also be included.</i></p>
<b>Statement of Significance</b>	<p><i>Reference the Guidelines and their section on Significance and integrity to describe the property.</i></p>
<b>Photos</b>	<p><i>Photos of the property BEFORE rehabilitation.</i></p>

## Part II

This application evaluates whether the proposed rehabilitation work meets applicable rehabilitation standards and thus is eligible for the credit. The project is evaluated for conformance with the Secretary of the Interior’s Standards for Rehabilitation and the County’s Design Guidelines for Historic Structures. The focus should be on the retention, preservation and protection of a historic structure’s materials and features.

**This portion of the application must be approved BEFORE rehabilitation work begins. Any work started and/or completed prior to approval may not be eligible for the tax credit and may jeopardize the credit for the entire project.**

<b>Qualified Rehabilitation Expenses (QRE)</b>	<p><i>These are defined in the ordinance and an estimate should be provided for this portion of the application. The estimate should not include any ineligible expenses.</i></p>
<b>Description of Rehabilitation Work</b>	<p><i>Describe the entire project; not just the work for which a tax credit will be sought. Each feature should be addressed separately on the description with associated description and photo support.</i></p>
<b>Photos</b>	<p><i>Photos should be submitted showing the entire project area.</i></p>

## Part III

This application certifies that the rehabilitation work was completed and as approved by the Historic District Commission (HDC) in Part II and verifies the expenses claimed. Completed projects may be inspected by the HDC or a staff person.

<b>Itemized Expenses</b>	<p><i>A written accounting of ALL project expenses including those that are ineligible. This should be completed on the spreadsheet provided. A copy of the invoice/receipt and proof of payment is required. <b>Any account numbers or sensitive information must be redacted for security purposes.</b></i></p>
<b>Photos</b>	<p><i>Photos should be submitted showing the entire project area.</i></p>