

**Application for Montgomery County
Historic Preservation Tax Credit**

Owner's Name _____

Owner's Mailing Address _____

Home and Cell Phone Number _____

Email Address _____

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

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

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

II. The property is listed in the Rockville Inventory of Historic Resources /Districts as:

Site name/ Historic District: _____

Address: _____

Property Tax Account Number _____

HOC application number (if Applicable): _____

Building Permit Number (If Applicable): _____

III. I have completed the Receipts Transmittal Form on the reverse and am forwarding all necessary receipts and photographs. (check or initial)

How to Apply for the Historic Preservation Tax Credit

1. For projects completed and paid for during the previous year, file the tax credit application form and attachments with the Rockville Historic District Commission.
2. Provide proof of payment. Proof of payment must be documented by photocopies of receipts marked paid by the contractor who completed the work and received payment, or by copies of cancelled checks to the contractor. Please also include the proposal and scope of work that was done at your site from the contractor who completed the work. A cancelled check without a description of the work done by the contractor is not sufficient information.
3. Include color photos or digital scans in printed form of the front of your property and of the work that you are applying for with the credit. Please include photos **BEFORE** you undertook the work and **AFTER** you undertook the work. Please accurately label all photos, so that it is clear what is being viewed.
4. Receipts must be itemized so that eligible exterior expenses are clearly marked and separated from any non-eligible exterior expenses. If your receipt shows one price for a project that also included interior work or new construction, have your contractor separate these costs from eligible exterior expenses. Expenditures must be clearly listed in the Receipts Transmittal Form, described accurately, and keyed to the copies of the receipts.

Complete both the application form and the Receipts Transmittal Form and return them together with documented receipts and clear, printed and labeled photographs.

Send To: City of Rockville Historic District Commission, 111 Maryland Avenue,
Rockville, MD 20850. APPLICATIONS SHOULD BE POSTMARKED BY APRIL 1.

Eligible Tax Credit Work

Eligible

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

Not Eligible

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

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

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

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