

Basic Guidelines for Westminster's Historic Property Rehabilitation Tax Credit

The City of Westminster offers an incentive to the owners of historic properties within the bounds of the city's National Register District to undertake rehabilitation or maintenance of their properties in a historically sensitive manner. The requirements for qualifying for the historic tax credit are outlined in sections 143-5 and 143-6 of the city code. This document, however, will serve as a basic guide to help you in preparing your application for consideration by the city's Historic District Commission.

A good place to start is to read through the Secretary of the Interior's *Standards for the Rehabilitation of Historic Structures*. This document is really the cornerstone of any good restoration process and is the guideline followed by the HDC in evaluating your project. The standards can be found at:
<https://www.nps.gov/tps/standards/rehabilitation/sustainability-guidelines.pdf>

Many projects that are necessary maintenance to the exterior of a historic structure, or are necessary to rehabilitate a structure may be eligible. The following are the types of improvements that may be eligible for the City tax credit:

- 1) Painting of a structure's exterior.
- 2) Repointing of the exterior of a brick building with proper mortar.
- 3) Repair of a building's exterior with materials that are similar ("in-kind") to the materials used originally (such as replacing a rotten wooden front-porch floor with wood).
- 4) Replacement of a deteriorated building roof with "in-kind" materials (such as replacing terra-cotta tiles with new terra-cotta tiles) or more historically accurate materials (such as standing-seam metal, slate, or wooden shingles).
- 5) Repair, replacement, or addition of certain items that contribute to the building's "utility", as part of a larger rehabilitation. Examples of such improvements include:
 - a. Replacement of poorly or non-functioning furnace, heat pump, or hot water heater.
 - b. Repair or necessary replacement of deteriorated plumbing or electrical components.
 - c. Addition of central air conditioning systems.
 - d. Repair of original windows or the replacement, if necessary, of original windows or doors with "in-kind" windows or doors (such as wooden, historically accurate windows or doors).
 - e. Painting or repair of interior surfaces (such as windows, walls, floors, and doors).

- f. Rehabilitation of a kitchen when the current kitchen has become worn or damaged beyond repair (due to age and normal use) or when the safety of occupants is at risk without improvements. All replacements used in such work should be “in-kind” with the original materials used in the kitchen.
- g. Renovation of a bathroom when the current bathroom has been worn or damaged beyond repair or when the safety of occupants is at risk without renovation. All materials used in such work should be “in-kind” with the original materials used in the bathroom (Same modifications as outlined above in item “f”).

The following types of projects would generally not be eligible under the city program:

- 1) Installation of vinyl siding over historic wood siding.
- 2) Removal of original shutters and replacement with vinyl shutters.
- 3) Removal of historic windows and replacement with vinyl windows or windows other modern windows (unless the new windows are of the same style and material as the old ones).
- 4) Replacement of wooden flooring on porches with vinyl or composite material decking.
- 5) In the installation of air conditioning systems, the placing of the circulators in a place easily visible from the street.
- 6) Replacement of original roofing materials with materials that are not similar to those being replaced or are not historically accurate.
- 7) On interior rehabilitations, the removal of historic walls, staircases, banisters, moldings, doors, or trim. These features are considered “historic fabric” and should be retained in place and repaired as much as possible. The commission will, however, evaluate your project with you to determine if such changes are necessary for the utility of the structure.
- 8) Major reconfiguration of a historic floor plan simply for the sake of convenience or aesthetics.

In summary, your project may be eligible if you are repairing or replacing (in-kind) historic and/or non-historic features in a historic building as part of a rehabilitation project; or performing necessary repairs or maintenance work on the exterior of a historic structure. All work must be performed with the least possible impact on historic features and materials in order to be eligible. The project must also cost at least \$5,000 and be completed within 2 years of preliminary approval.

Please note that this is a partial listing of work that the HDC may consider eligible or not eligible. The examples used here are to be considered as a guide only. Final determinations rest with the HDC.

For more information, please contact the Department of Community Planning and Development at 410-848-9002 or planning@westminstermd.gov.