

**Office of the County Auditor**  
**Auditor's Analysis**

**Council Resolution No. 39 -2020**

Introduced: March 2, 2020

Auditor: Maya Cameron

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Fiscal Impact:

The fiscal impact of this legislation cannot be determined at this time; however, it is estimated that it could cost the County approximately \$21,873 per year if both newly-established Historic Sites apply for the tax credits available to them as broken down below.

<b>Historic Site Tax Credit</b>				
<b>COUNTY CODE SECTIONS</b>	<b>20.112</b>	<b>20.113</b>	<b>20.118</b>	<b>Grand Total</b>
<b>Estimated Tax Credit for 2 New Properties (Based on 5-year historical average)</b>	6,107	5,645	10,122	<b>21,873</b>

Individuals are eligible to apply for tax credits listed below should they own properties listed on the Historic Sites Inventory.

- County Code Section 20.112 – Historic Tax Credit for Qualified Expenses gives a property tax credit to the owner for 25 percent of qualified expenses due to restoration and preservation of the historic property;
- County Code Section 20.113 – Historic Tax Credit for Increased Assessed Value grants property tax credits due to an increase in assessed value from restoration of a property; and
- County Code Section 20.118 – Historic Site Sprinkler Systems grants a property tax credit of 10 percent of the cost of installation of a sprinkler system.

Address changes will be performed by the Department of Planning and Zoning (DPZ) in the normal course of business and will not require additional resources nor have any fiscal impact to the County.

Purpose:

The purpose of this resolution is to supplement and amend the Historic Sites Inventory by adding two properties to the Inventory and by amending address information related to properties already on the Inventory.

Other Comments:

The Department of Planning and Zoning (DPZ) maintains the County's Historic Sites Inventory. Due to limited resources, DPZ has not been able to update the master list.

The most recent list received from DPZ includes 977 properties total, 945 of which are eligible and 32 of which are no longer valid because the owner requested the property to be removed or because the building has been demolished.

Doughoregan Manor is listed in the Medusa Cultural Resource Information System (Maryland's Historic database) as ID # HO-22 <https://mht.maryland.gov/secure/medusa/>.