

Introduced 1/3/17  
Public Hearing 1/17/17  
Council Action 2/6/17  
Executive Action 2/9/17  
Effective Date 4/1/17

## County Council of Howard County, Maryland

2017 Legislative Session

Legislative Day No. 1

### Bill No.6-2017

Introduced by: The Chairperson at the request of the County Executive

AN ACT clarifying the definition of eligible property; clarifying certain qualified expenses for purposes of qualifying to receive the tax credit; clarifying the process to receive the tax credit; removing certain obsolete provisions; making certain technical corrections; defining certain terms, and generally related to the tax credit for the restoration and rehabilitation of historic or heritage properties.

Introduced and read first time January 3, 2017. Ordered posted and hearing scheduled.

By order

Jessica Feldmark  
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on January 17, 2017.

By order

Jessica Feldmark  
Jessica Feldmark, Administrator

This Bill was read the third time on February 6 2017 and Passed , Passed with amendments , Failed .

By order

Jessica Feldmark  
Jessica Feldmark, Administrator

Scaled with the County Seal and presented to the County Executive for approval this 9<sup>th</sup> day of February, 2017 at 3 a.m./p.m.

By order

Jessica Feldmark  
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive Feb 9, 2017

Allan H. Kittleman  
Allan H. Kittleman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland that the Howard  
2 County Code is amended as follows:

3  
4 By amending Title 20 “Taxes, Charges, and Fees”  
5 Section 20.113 “Restorations and rehabilitations of historic or heritage properties”

6  
7 **Title 20. Taxes, Charges, and Fees.**

8 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

9 **Part II. State-Wide Tax Credits.**

10  
11 **Section 20.113. Restorations and rehabilitations of historic or heritage properties.**

12 (a) *Establishment of Historic Tax Credit Program for Increase in Assessed Value.* In accordance with § 9-  
13 204.1 of the Tax-Property Article, Annotated Code of Maryland, there is a Howard County Property Tax  
14 Credit FOR QUALIFIED EXPENSES NOT TO EXCEED [[in an amount equal to]]the difference between:

15 (1) The Howard County Real Property Tax that, but for the tax credit, would be payable on the  
16 assessed value of an eligible historic property after the [[completion of eligible work]]  
17 EXPENDITURE OF QUALIFIED EXPENSES; and

18 (2) The Howard County Real Property Tax that would be payable on the assessed value of the  
19 property if [[the]] THERE WAS NO EXPENDITURE OF QUALIFIED EXPENSES [[eligible work was not  
20 done]].

21 (b) *Definitions.* In this section the following terms have the meanings indicated:

22 (1) *Certificate of eligibility* means the [[document]]ORDER issued by the Commission [[under section  
23 20.112 of the County Code ]] to the owner of an eligible property, which authorizes the  
24 Department of Finance to apply a historic tax credit to the eligible property.

25 (2) *Commission* means the Historic Preservation Commission created under section 6.324 of [[the  
26 County]]THIS Code.

27 (3) *Eligible property* MEANS A PROPERTY THAT HAS UNDERGONE SIGNIFICANT IMPROVEMENTS,  
28 RESTORATION, OR REHABILITATION RESULTING IN AN INCREASE IN ASSESSED VALUE, AND IS:  
29 [[has the meaning stated in subsection 20.112(b)(3) of the County Code.]]

30 (I) A STRUCTURE THAT IS LISTED ON THE HOWARD COUNTY HISTORIC SITES INVENTORY AND IS  
31 DESIGNATED BY THE COMMISSION AS HISTORICALLY SIGNIFICANT;

1 (ii) A STRUCTURE ELIGIBLE FOR INCLUSION IN THE HOWARD COUNTY HISTORIC SITES  
2 INVENTORY, WHICH IS ADDED TO THE INVENTORY PRIOR TO THE FINAL APPROVAL OF A  
3 CERTIFICATE OF ELIGIBILITY TAX CREDIT UNDER THIS SECTION; OR

4 (iii) AN EXISTING PRINCIPAL STRUCTURE OR HISTORIC OUTBUILDING LOCATED WITHIN A LOCAL  
5 HISTORIC DISTRICT IN HOWARD COUNTY, WHICH IS DETERMINED BY THE COMMISSION TO BE  
6 OF HISTORIC OR ARCHITECTURAL SIGNIFICANCE.

7 ~~[[4) Eligible work has the meaning stated in subsection 20.112(b)(4) of the County Code, except that~~  
8 ~~routine maintenance, as defined under section 16.601 of the County Code, is not eligible work~~  
9 ~~under this section.]]~~

10 (4) ~~INCREASED ASSESSMENT MEANS THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION~~  
11 ~~ASSESSMENT UPON WHICH THE APPLICATION FOR THE TAX CREDIT IS BASED THAT RESULTS FROM~~  
12 ~~THE IMPROVEMENT, RESTORATION, OR REHABILITATION OF ELIGIBLE PROPERTY.~~

13 ~~[[5]5) Qualified expenses[[:~~

14 (i) ~~The]] MEANS THE amount of money paid by the owner of an eligible property to a licensed~~  
15 ~~contractor for IMPROVEMENTS, RESTORATION, OR THE REHABILITATION OF THE~~  
16 ~~PROPERTY[[eligible work]] or for materials used to IMPROVE, RESTORE, OR REHABILITATE~~  
17 ~~THE PROPERTY, WHICH RESULTS IN AN INCREASED ASSESSMENT [[do eligible work]].~~

18 ~~[[ii) In order to be eligible for a tax credit under this section, qualified:]]~~

19 (c) *Procedures:*

20 (1) The owner of an eligible property may apply for a certificate of eligibility under this section ~~[[by~~  
21 ~~complying with the procedures under subsections 20.112(c)(2) through (6) of this subtitle]] IF:~~

22 (I) QUALIFIED EXPENSES ARE \$5,000.00 OR GREATER;

23 (II) A. PRIOR TO THE EXPENDITURE OF QUALIFIED EXPENSES, THE OWNER OBTAINS A  
24 PRE-APPROVAL DETERMINATION FROM THE COMMISSION THAT THE PROPOSED  
25 IMPROVEMENTS, RESTORATION, AND REHABILITATION ARE IN ACCORD WITH THE  
26 U.S. SECRETARY OF INTERIOR STANDARDS AND GUIDELINES ON  
27 REHABILITATION OF HISTORIC STRUCTURES.

28 B. IN THE CASE OF AN EMERGENCY APPLICATION DUE TO FLOOD, FIRE, OR NATURAL  
29 DISASTER, THE COMMISSION MAY ISSUE A PRE-APPROVAL DETERMINATION  
30 AFTER THE EXPENDITURE OF QUALIFIED EXPENSES IF THE COMMISSION  
31 DETERMINES THAT THE WORK REQUIRING THE CERTIFICATION WAS DONE IN  
32 ACCORDANCE WITH TITLE 6, SUBTITLE 6 OF THIS CODE AND IS IN ACCORD WITH  
33 THE U.S. SECRETARY OF INTERIOR STANDARDS AND GUIDELINES ON THE  
34 REHABILITATION OF HISTORIC STRUCTURES.

1           ~~(H)~~(III) A CERTIFICATE OF APPROVAL FROM THE COMMISSION IS OBTAINED FOR ALL WORK  
2           SUBJECT TO COMMISSION APPROVAL UNDER SECTION 16.603 OF THIS CODE, OR ANY OTHER  
3           PROVISION OF THIS CODE OR THE ZONING REGULATIONS THAT REQUIRES A COMMISSION  
4           DETERMINATION;

5           ~~(H)~~(IV) THE OWNER FILES AN APPLICATION WITH THE COMMISSION:

6           A. WITHIN 12 MONTHS OF THE INCREASED ASSESSMENT:

7           B. ON A FORM PROVIDED BY THE COMMISSION AND ACCOMPANIED BY THE PRE-APPROVAL  
8           DETERMINATION, ITEMIZED RECEIPTS DOCUMENTING THE QUALIFIED EXPENSES, AND  
9           ADDITIONAL INFORMATION THAT THE COMMISSION, BY RULE, REQUIRES;

10          ~~(H)~~(V) THE OWNER OTHERWISE COMPLIES WITH THE PROVISIONS OF THIS SECTION.

11          (2) THE COMMISSION SHALL ISSUE A CERTIFICATE OF ELIGIBILITY STATING THE AMOUNT OF  
12          QUALIFIED EXPENSES:

13          (I) IF IT DETERMINES THE PROPERTY TO BE AN ELIGIBLE PROPERTY;

14          (II) IF THE QUALIFIED EXPENSES ARE DOCUMENTED TO THE SATISFACTION OF THE COMMISSION;  
15          AND

16          (II) IF ANY CERTIFICATE OF APPROVAL OR COMMISSION DETERMINATION REQUIRED BY THIS  
17          CODE OR THE ZONING REGULATIONS HAS BEEN ISSUED FOR THE WORK.

18          ([[2]]3) The owner of an eligible property may apply to the Department of Finance for a tax credit  
19          under this section if:

20          (i) A certificate of eligibility meeting the requirements of this section, for work done on the  
21          property, has been given final approval by the Commission; and

22          (ii) The assessed value of the property has increased after a valuation or revaluation under § 8-  
23          104 of the Tax-Property Article of the Annotated Code of Maryland.

24          [[3) The application shall be on a form that the Commission, by rule, requires, and shall be  
25          accompanied by the certificate of eligibility.

26          (4) Upon receipt of an application under this subsection, the Department of Finance shall forward a  
27          copy of the certificate of eligibility to the State Department of Assessments and Taxation, who  
28          shall determine what portion, if any, of the increase in assessment is due to the eligible work.]]

29          ([[5]]4) [[After the determination by the Department of Assessments and Taxation, the]] THE  
30          Department of Finance shall grant the Howard County Real Property Tax Credit under this  
31          section, beginning with the first tax year in which the real property tax would increase as a result  
32          of the INCREASED assessment.

1           (~~[[6]]~~5) (i) A tax credit under this section is granted annually for a term of ten years, provided that  
2           [[no eligible work is]] WORK REQUIRING THE [[altered without the prior]] approval of the  
3           Commission IS DONE WITH THE COMMISSION’S APPROVAL.

4           ~~(H) THE COMMISSION MAY GRANT RETROACTIVE APPROVAL, WHICH SHALL BE SUFFICIENT~~  
5           ~~FOR THE TAX CREDIT IN THE CASE OF AN EMERGENCY APPLICATION DUE TO FLOOD, FIRE, OR~~  
6           ~~NATURAL DISASTER, IF THE COMMISSION DETERMINES THAT THE WORK REQUIRING ITS~~  
7           ~~APPROVAL WAS DONE IN ACCORDANCE WITH TITLE 6, SUBTITLE 6 OF THIS CODE.~~

8           ~~([[H]]H)~~ (U) If [[eligible work]] THE PROPERTY is altered without the prior approval of the  
9           Commission:

- 10           a. The Department of Planning and Zoning shall notify the Department of Finance; and
- 11           b. The tax credit under this section shall lapse beginning with the tax year immediately  
12           following the year in which notification is received by the Department of Finance.

13   (d) *Lapse of Credit Due to Damage to Property:*

14           (1) A tax credit granted under this section shall lapse if any [[eligible work]] OF THE  
15           IMPROVEMENTS, RESTORATION, OR REHABILITATION WHICH WERE COVERED BY QUALIFIED  
16           EXPENSES is damaged due to fire, weather or other natural causes.

17           (2) The owner of the property may, as approved by the Commission, repair the damage and apply for  
18           a tax credit under this section.

19   [[e) *Applicability Outside Historic District:*

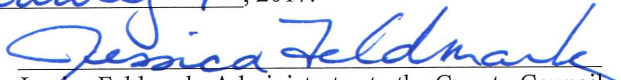
20           (1) For property not located in an official local historic district, the certificate of eligibility establishes tax  
21           credit eligibility.

22           (2) Work not done in accordance with initial approval of a certificate of eligibility does not qualify for a  
23           historic tax credit, but otherwise is not subject to subsection 16.606(a) of the Code regarding commission  
24           approval or section 16.610 regarding enforcement.]]

25  
26   **Section 2. And Be It Further Enacted** by the County Council of Howard County, Maryland that  
27   *this Act shall become effective 61 days after its enactment.*

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on February 9, 2017.

  
\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

Amendment 1 to Council Bill No. 6-2017

BY: The Chairperson at the  
request of the County Executive

Legislative Day No. 2  
Date: February 6, 2017

Amendment No. 1

*(This amendment clarifies certain terms, clarifies the process when you need a pre-approval determination; sets forth that pre-approval determinations shall be consistent with certain federal guidelines, clarifies the process in the event of an emergency, and makes technical corrections.)*

1 On page 1, in line 27, after “UNDERGONE”, insert “SIGNIFICANT”.

2

3 On page 2, in line 3, strike “CERTIFICATE OF ELIGIBILITY” and substitute “TAX CREDIT UNDER THIS  
4 SECTION”.

5

6 On page 2, in line 11, strike “UPON WHICH THE APPLICATION FOR THE TAX CREDIT IS BASED” and  
7 substitute “THAT RESULTS FROM THE IMPROVEMENT, RESTORATION, OR REHABILITATION OF ELIGIBLE  
8 PROPERTY”.

9

10 On page 2, in line 16, strike “, WHICH RESULTS IN AN INCREASED ASSESSMENT”.

11

12 On page 2, after line 21, insert:

13 “(II) A. PRIOR TO THE EXPENDITURE OF QUALIFIED EXPENSES, THE OWNER OBTAINS A PRE-

14 APPROVAL DETERMINATION FROM THE COMMISSION THAT THE PROPOSED

15 IMPROVEMENTS, RESTORATION, AND REHABILITATION ARE IN ACCORD WITH THE U.S.

16 SECRETARY OF INTERIOR STANDARDS AND GUIDELINES ON REHABILITATION OF

17 HISTORIC STRUCTURES.

18 B. IN THE CASE OF AN EMERGENCY APPLICATION DUE TO FLOOD, FIRE, OR NATURAL

19 DISASTER, THE COMMISSION MAY ISSUE A PRE-APPROVAL DETERMINATION AFTER THE

20 EXPENDITURE OF QUALIFIED EXPENSES IF THE COMMISSION DETERMINES THAT THE

21 WORK REQUIRING THE CERTIFICATION WAS DONE IN ACCORDANCE WITH TITLE 6,

22 SUBTITLE 6 OF THIS CODE AND IS IN ACCORD WITH THE U.S. SECRETARY OF INTERIOR

23 STANDARDS AND GUIDELINES ON THE REHABILITATION OF HISTORIC STRUCTURES.”.

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On page 2, in line 22, strike “(II)” and substitute “(III)”.

On page 2, in line 26, strike “(III)” and substitute “(IV)”.

On page 2, in line 28, after “ACCOMPANIED BY”, insert “THE PRE-APPROVAL DETERMINATION, ITEMIZED RECEIPTS DOCUMENTING THE QUALIFIED EXPENSES, AND”.

On page 2, in line 30, strike “(IV)” and substitute “(V)”.

On page 3, strike lines 23 through 6 inclusive and in their entirety.

On page 3, in line 27, strike “([[ii]]III)” and substitute “(II)”.

ADOPTED 2/6/17  
FAILED \_\_\_\_\_  
SIGNATURE Jessica Feldman



Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Council Action \_\_\_\_\_  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council of Howard County, Maryland

2017 Legislative Session

Legislative Day No. 1

Bill No. 6-2017

Introduced by: The Chairperson at the request of the County Executive

AN ACT clarifying the definition of eligible property; clarifying certain qualified expenses for purposes of qualifying to receive the tax credit; clarifying the process to receive the tax credit; removing certain obsolete provisions; making certain technical corrections; defining certain terms, and generally related to the tax credit for the restoration and rehabilitation of historic or heritage properties.

Introduced and read first time \_\_\_\_\_, 2017. Ordered posted and hearing scheduled.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on \_\_\_\_\_, 2017.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

This Bill was read the third time on \_\_\_\_\_, 2017 and Passed \_\_\_\_\_, Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_ day of \_\_\_\_\_, 2017 at \_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive \_\_\_\_\_, 2017

\_\_\_\_\_  
Allan H. Kittleman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

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2 County Code is amended as follows:

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4 By amending Title 20 "Taxes, Charges, and Fees"  
5 Section 20.113 "Restorations and rehabilitations of historic or heritage properties"

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7 **Title 20. Taxes, Charges, and Fees.**

8 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

9 **Part II. State-Wide Tax Credits.**

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11 **Section 20.113. Restorations and rehabilitations of historic or heritage properties.**

12 (a) *Establishment of Historic Tax Credit Program for Increase in Assessed Value.* In accordance with § 9-  
13 204.1 of the Tax-Property Article, Annotated Code of Maryland, there is a Howard County Property Tax  
14 Credit FOR QUALIFIED EXPENSES NOT TO EXCEED [[in an amount equal to]]the difference between:

15 (1) The Howard County Real Property Tax that, but for the tax credit, would be payable on the  
16 assessed value of an eligible historic property after the [[completion of eligible work]]

17 EXPENDITURE OF QUALIFIED EXPENSES; and

18 (2) The Howard County Real Property Tax that would be payable on the assessed value of the  
19 property if [[the]] THERE WAS NO EXPENDITURE OF QUALIFIED EXPENSES [[eligible work was not  
20 done]].

21 (b) *Definitions.* In this section the following terms have the meanings indicated:

22 (1) *Certificate of eligibility* means the [[document]]ORDER issued by the Commission [[under section  
23 20.112 of the County Code ]] to the owner of an eligible property, which authorizes the  
24 Department of Finance to apply a historic tax credit to the eligible property.

25 (2) *Commission* means the Historic Preservation Commission created under section 6.324 of [[the  
26 County]]THIS Code.

27 (3) *Eligible property* MEANS A PROPERTY THAT HAS UNDERGONE IMPROVEMENTS, RESTORATION, OR  
28 REHABILITATION RESULTING IN AN INCREASE IN ASSESSED VALUE, AND IS: [[has the meaning  
29 stated in subsection 20.112(b)(3) of the County Code.]]

30 (I) A STRUCTURE THAT IS LISTED ON THE HOWARD COUNTY HISTORIC SITES INVENTORY AND IS  
31 DESIGNATED BY THE COMMISSION AS HISTORICALLY SIGNIFICANT;

1 (II) A STRUCTURE ELIGIBLE FOR INCLUSION IN THE HOWARD COUNTY HISTORIC SITES  
2 INVENTORY, WHICH IS ADDED TO THE INVENTORY PRIOR TO THE FINAL APPROVAL OF A  
3 CERTIFICATE OF ELIGIBILITY; OR

4 (III) AN EXISTING PRINCIPAL STRUCTURE OR HISTORIC OUTBUILDING LOCATED WITHIN A LOCAL  
5 HISTORIC DISTRICT IN HOWARD COUNTY, WHICH IS DETERMINED BY THE COMMISSION TO BE  
6 OF HISTORIC OR ARCHITECTURAL SIGNIFICANCE.

7 ~~[[4) Eligible work has the meaning stated in subsection 20.112(b)(4) of the County Code, except that  
8 routine maintenance, as defined under section 16.601 of the County Code, is not eligible work  
9 under this section.]]~~

10 (4) *INCREASED ASSESSMENT* MEANS THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION  
11 ASSESSMENT UPON WHICH THE APPLICATION FOR THE TAX CREDIT IS BASED.

12 ~~[[5) Qualified expenses]]:~~

13 (i) ~~The]]~~ MEANS THE amount of money paid by the owner of an eligible property to a licensed  
14 contractor for IMPROVEMENTS, RESTORATION, OR THE REHABILITATION OF THE  
15 PROPERTY ~~[[eligible work]]~~ or for materials used to IMPROVE, RESTORE, OR REHABILITATE  
16 THE PROPERTY, WHICH RESULTS IN AN INCREASED ASSESSMENT ~~[[do eligible work]]~~.

17 ~~[[ii) In order to be eligible for a tax credit under this section, qualified:]]~~

18 (c) *Procedures:*

19 (1) The owner of an eligible property may apply for a certificate of eligibility under this section ~~[[by  
20 complying with the procedures under subsections 20.112(c)(2) through (6) of this subtitle]]~~ IF:

21 (I) QUALIFIED EXPENSES ARE \$5,000.00 OR GREATER;

22 (II) A CERTIFICATE OF APPROVAL FROM THE COMMISSION IS OBTAINED FOR ALL WORK SUBJECT  
23 TO COMMISSION APPROVAL UNDER SECTION 16.603 OF THIS CODE, OR ANY OTHER  
24 PROVISION OF THIS CODE OR THE ZONING REGULATIONS THAT REQUIRES A COMMISSION  
25 DETERMINATION;

26 (III) THE OWNER FILES AN APPLICATION WITH THE COMMISSION:

27 A. WITHIN 12 MONTHS OF THE INCREASED ASSESSMENT:

28 B. ON A FORM PROVIDED BY THE COMMISSION AND ACCOMPANIED BY ADDITIONAL  
29 INFORMATION THAT THE COMMISSION, BY RULE, REQUIRES;

30 (IV) THE OWNER OTHERWISE COMPLIES WITH THE PROVISIONS OF THIS SECTION.

31 (2) THE COMMISSION SHALL ISSUE A CERTIFICATE OF ELIGIBILITY STATING THE AMOUNT OF  
32 QUALIFIED EXPENSES:

33 (I) IF IT DETERMINES THE PROPERTY TO BE AN ELIGIBLE PROPERTY;



1 (ii) IF THE QUALIFIED EXPENSES ARE DOCUMENTED TO THE SATISFACTION OF THE COMMISSION;  
2 AND

3 (ii) IF ANY CERTIFICATE OF APPROVAL OR COMMISSION DETERMINATION REQUIRED BY THIS  
4 CODE OR THE ZONING REGULATIONS HAS BEEN ISSUED FOR THE WORK.

5 ([[2]]3) The owner of an eligible property may apply to the Department of Finance for a tax credit  
6 under this section if:

7 (i) A certificate of eligibility meeting the requirements of this section, for work done on the  
8 property, has been given final approval by the Commission; and

9 (ii) The assessed value of the property has increased after a valuation or revaluation under § 8-  
10 104 of the Tax-Property Article of the Annotated Code of Maryland.

11 [[(3)] The application shall be on a form that the Commission, by rule, requires, and shall be  
12 accompanied by the certificate of eligibility.

13 (4) Upon receipt of an application under this subsection, the Department of Finance shall forward a  
14 copy of the certificate of eligibility to the State Department of Assessments and Taxation, who  
15 shall determine what portion, if any, of the increase in assessment is due to the eligible work.]]

16 ([[5]]4) [[After the determination by the Department of Assessments and Taxation, the]] THE  
17 Department of Finance shall grant the Howard County Real Property Tax Credit under this  
18 section, beginning with the first tax year in which the real property tax would increase as a result  
19 of the INCREASED assessment.

20 ([[6]]5) (i) A tax credit under this section is granted annually for a term of ten years, provided that  
21 [[no eligible work is]] WORK REQUIRING THE [[altered without the prior]] approval of the  
22 Commission IS DONE WITH THE COMMISSION'S APPROVAL.

23 (ii) THE COMMISSION MAY GRANT RETROACTIVE APPROVAL, WHICH SHALL BE SUFFICIENT  
24 FOR THE TAX CREDIT IN THE CASE OF AN EMERGENCY APPLICATION DUE TO FLOOD, FIRE, OR  
25 NATURAL DISASTER, IF THE COMMISSION DETERMINES THAT THE WORK REQUIRING ITS  
26 APPROVAL WAS DONE IN ACCORDANCE WITH TITLE 6, SUBTITLE 6 OF THIS CODE.

27 ([[ii]]iii) If [[eligible work]] THE PROPERTY is altered without the prior approval of the  
28 Commission:

29 a. The Department of Planning and Zoning shall notify the Department of Finance; and

30 b. The tax credit under this section shall lapse beginning with the tax year immediately  
31 following the year in which notification is received by the Department of Finance.

32 (d) *Lapse of Credit Due to Damage to Property:*

1 (1) A tax credit granted under this section shall lapse if any [[eligible work]] OF THE  
2 IMPROVEMENTS, RESTORATION, OR REHABILITATION WHICH WERE COVERED BY QUALIFIED  
3 EXPENSES is damaged due to fire, weather or other natural causes.

4 (2) The owner of the property may, as approved by the Commission, repair the damage and apply for  
5 a tax credit under this section.

6 *[(e) Applicability Outside Historic District:*

7 (1) For property not located in an official local historic district, the certificate of eligibility establishes tax  
8 credit eligibility.

9 (2) Work not done in accordance with initial approval of a certificate of eligibility does not qualify for a  
10 historic tax credit, but otherwise is not subject to subsection 16.606(a) of the Code regarding commission  
11 approval or section 16.610 regarding enforcement.]]

12  
13 ***Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that***  
14 ***this Act shall become effective 61 days after its enactment.***

