

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council Of Howard County, Maryland

2013 Legislative Session

Legislative Day No. 2

Bill No. 7 -2013

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

AN ACT providing that historic outbuildings are eligible property for purposes of the Historic Tax Credit Program; providing that work performed by an architect or historic preservation consultant is a qualified expense; making certain technical corrections; and generally related to Howard County tax credits.

Introduced and read first time _____, 2013. Ordered posted and hearing scheduled.

By order _____
Stephen LeGendre, 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 _____, 2013.

By order _____
Stephen LeGendre, Administrator

This Bill was read the third time on _____, 2013 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Stephen LeGendre, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2013 at ___ a.m./p.m.

By order _____
Stephen LeGendre, Administrator

Approved by the County Executive _____, 2013

Ken Ulman, 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
2 Howard County Code is amended as follows:

3 By amending:

4 Title 20. Taxes, charges and fees.

5 Subtitle 1. Real property tax; administration, credits, and enforcement.

6 Part II. Statewide tax credits.

7 Section 20.112(b). Historically valuable, architecturally valuable, or
8 architecturally compatible structures.

9

10 **Title 20. Taxes, charges and fees.**

11 **Subtitle 1. Real property tax; administration, credits, and enforcement.**

12 **Part II. Statewide tax credits**

13

14 **Section 20.112. Historically valuable, architecturally valuable, or architecturally**
15 **compatible structures.**

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

17 (1) *Certificate of eligibility* means the order issued by the Commission to the
18 owner of an eligible property, which authorizes the Department of Finance
19 to apply a historic tax credit to the eligible property.

20 (2) *Commission* means the Historic District Commission created under
21 sections 6.324 and 16.604 of the County Code.

22 (3) *Eligible property* means:

23 (i) A structure that is listed on the Howard County Historic Sites
24 Survey and is designated by the Commission as historically
25 significant;

26 (ii) A structure eligible for inclusion in the Howard County Historic
27 Sites Survey, which is added to the survey prior to the final
28 approval of a certificate of eligibility;

29 (iii) An existing principal structure OR HISTORIC OUTBUILDING located
30 within a local historic district in Howard County, which is
31 determined by the Commission to be of historic or architectural

- 1 significance, or to be architecturally compatible with the historic
2 structures in the district; or
- 3 (iv) A cemetery, at least 50 years old, not operated as a business, which
4 is listed on the Howard County Cemetery Inventory under section
5 16.1303 of the County Code.
- 6 (4) *Eligible work* means:
- 7 (i) Work done on an eligible property:
- 8 a. In compliance with the rules adopted by the Commission
9 under subsection 16.606[[d]](E) of the County Code;
- 10 b. After the owner receives initial approval of an application
11 for a certificate of eligibility; and
- 12 c. In conformity with the application for which initial
13 approval was given.
- 14 (ii) Eligible work includes:
- 15 a. The repair or replacement of exterior features of the
16 structure;
- 17 b. Work that is necessary to maintain the physical integrity of
18 the structure with regard to safety, durability, or
19 weatherproofing;
- 20 c. Maintenance of the exterior of the structure, including
21 routine maintenance as defined in section 16.601 of the
22 County Code; and
- 23 d. Repair or maintenance of existing gravestones, walls,
24 fencing, or other site features of an eligible property that is
25 a historic cemetery.
- 26 (iii) Eligible work does not include:
- 27 a. New construction;
- 28 b. Interior finish work that is not necessary to maintain the
29 structural integrity of the building; or
- 30 c. Landscape maintenance or new landscape plantings.
- 31 (5) *Qualified expenses*:

- 1 (i) The amount of money paid by the owner of an eligible property to
2 a licensed [[contractor]] CONTRACTOR, ARCHITECT, OR HISTORIC
3 PRESERVATION CONSULTANT for eligible work, or for materials
4 used to do eligible work.
- 5 (ii) In order to be eligible for a tax credit under this section, qualified
6 expenses must be \$500.00 or greater.
- 7 (6) *Routine maintenance.* Work that qualifies as routine maintenance under
8 section 16.601 of the County Code.

9

10 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County,
11 *Maryland, that this Act shall be applicable to all taxable years beginning after June 30, 1*
12 *2013.*

13

14 ***Section 3. And Be It Further Enacted*** by the County Council of Howard County,
15 *Maryland, that this Act shall become effective 61 days after its enactment.*