



**HISTORIC PRESERVATION PROPERTY
TAX CREDIT APPLICATION**
Historic Preservation Commission

Tax paying property owners may apply to the City of Frederick for a tax credit equal to 25 percent of the properly documented expenditures related to the exterior restoration of a structure in the Historic Preservation Overlay (HPO) zone. Two copies of this application form and the required attachments must be received in the Planning Department by **April 1st** immediately following the calendar year in which the work was completed, and the expenses incurred.

PROPERTY ADDRESS: _____ TAX ID: _____

OWNER NAME: _____

FIRM/COMPANY: _____

MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

PHONE: _____ EMAIL: _____

HPC CASE #: _____ PERMIT #: _____
(Any expenditure for work requiring HPC approval must have **prior** HPC approval and a permit)

ANY EXPENDITURE FOR WORK ON THE "MINOR REHABILITATION LIST" YES NO

PROVIDE A BRIEF DESCRIPTION OF EXTERIOR PRESERVATION OR RESTORATION WORK:

TOTAL EXPENDITURES: _____ (from Receipt Transmittal Form)

In accordance with Section 8-10 of The Code of the City of Frederick, 1966 (as amended), I request a credit on my City real property taxes. I hereby certify that the attachments hereto are receipts of actual expenditures made in connection with the exterior restoration or preservation of the structure at the above noted address. I affirm that the facts and matters contained in this application are true and correct to the best of my knowledge.

Property Owner Signature

Date

REQUIRED ATTACHMENTS

Two copies of each of the following must be submitted with your application. Incomplete applications will not be reviewed.

- **Proof of payment.** 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 work or materials that also includes expenses related to interior work or new construction, have your contractor or supplier 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. You may complete the work yourself, but property owner time is not an eligible expense.

If work was completed by a contractor, proof of payment must be documented by photocopies of receipts marked paid by the contractor who completed the work and received payment, AND by copies of cancelled checks and/or credit card payments made to the contractor. You must 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. For payments to a contractor to be eligible, the contractor must be a licensed Maryland contractor.

- **Receipts Transmittal Form.** Complete, submit and sign the Receipts Transmittal Form. This form is available in the Planning Department or online at www.cityoffrederickmd.gov/preservation.
- **Description of work.** Include a copy of any and all HPC Certificates of Approval related to work/expenditures for which you are seeking a credit. If you are seeking a credit for eligible work on the "Minor Rehabilitation List," you must include a detailed description of the work and the materials used.
- **Photographs.** Include color photographs or prints made from digital files of the front of your property and of the work that you are applying for with the credit. The second copy of photographs or prints may be in black and white or a photocopy. Please include photographs before and after you undertook the work. All photographs must be labeled so that it is clear what is being shown.