

D. **Results of Contested Assessment:** If you contested the assessment on the property at the time of application, please upload the letter from the State Department of Assessment and Taxation to the online system.

Please note that once materials are uploaded, they cannot be removed.

4) Select “Submit Final” on the signature page.

Please allow 2-4 weeks for review of the final certification submission and the scheduling of a post-rehab appraisal and final site inspection. You will receive email notification of final certification from CHAP. You can also check the status of your certification any time by logging into the online system. Letters of preliminary approval and final certification will be available on the communications page.

STATE AND FEDERAL TAX CREDIT PROGRAMS

The City of Baltimore encourages property owners to also apply for State and Federal rehabilitation tax credit programs, whenever eligible. Applicants must follow the requirements of the Maryland Historical Trust to receive such credits – approval of a Baltimore City Rehabilitation Tax Credit project by CHAP does not guarantee approval by the MHT. Please contact the Maryland Historical Trust (MHT) at (410) 514-7628 for further information. We recommend that you contact both the MHT and CHAP whenever you begin to plan a tax credit rehabilitation project in Baltimore City.



CITY OF BALTIMORE
DEPARTMENT OF PLANNING
COMMISSION FOR HISTORICAL AND ARCHITECTURAL PRESERVATION
417 East Fayette Street, 8th floor
Baltimore, Maryland 21202

Baltimore City Commission for Historical and Architectural Preservation

Tax Credit for Historic Restorations and Rehabilitations

NEW ONLINE APPLICATION INFORMATION

410-396-4866

HistoricTaxCredit@baltimorecity.gov



Baltimore City’s Historic Tax Credit Program was established by ordinance in 1996. The program is administered by the Commission for Historical and Architectural Preservation in accordance with the Department of Finance. Under the current legislation, the program will accept applications until February 28, 2016. **Completion of a preliminary review and issuance of written approval by CHAP is required prior to start of project demolition or construction.** If you have questions regarding a specific tax credit project, please contact CHAP at 410-396-4866 or HistoricTaxCredit@baltimorecity.gov.

PRELIMINARY REVIEW (APPLICATION)

Applications for the Historic Tax Credit must now be made online, through the Department of Finance website. To apply:

- 1) Go to the website: <https://cityservices.baltimorecity.gov/PropertyTaxCredits/Account/Login.aspx>
- 2) Read the tutorial and create a user account.
- 3) Create a new application and provide the required information as prompted.
- 4) Upload supporting application documentation, including:
 - A. **Photographs:** Applicants must provide a thorough photo documentation of the property, including photos of all exterior elevations, the roof (if accessible), each interior room, and significant architectural details within the property. Photographs must be in color, measure at least 3x5, and must be taken in high resolution.
 - B. **Plans:** If a building elevation or interior layout will be altered in any way, applicants must provide “existing” and “proposed” drawings for review.
 - C. **Scope of work:** Each application must contain a detailed scope of work that thoroughly describes interior and exterior plans, proposed materials, treatments, and alterations. The scope of work should provide a comprehensive overview of the proposed project.
 - D. If your property is located within a Baltimore City Historic District, a **Notice to Proceed Application** for the exterior work.
 - E. If you are contesting the property assessment, a copy of the **Appeal Notification Form**.
 - F. If your project costs will total over \$3.5 million dollars, please contact CHAP staff for the additional required documentation – the **Affidavit of Vacancy Status** and the **Statement of Projected Economic Impact**.
 - G. If you are rehabilitating a commercial building, please complete and upload the **Enterprise Zone Verification Form**.
- 5) Submit the application. You will receive a confirmation email upon submission.
- 6) Mail or deliver the project review fee to CHAP.
 - A. A **\$50 review fee** will be assessed for each application. The fee must be in the form of a check made to the Director of Finance, Baltimore City and must contain the property address in the memo line.

Your application will not be considered for review until your project review fee has been received by CHAP. Please allow 2-4 weeks for project review and a preliminary appraisal of the property in its pre-rehab condition. You will receive email notification of approval. Letters of approval may have conditions included, so please read each letter carefully. You can also check the status of your application any time by logging into the online system. Regulations for this program are subject to change. You may be asked to submit additional information or an amended application if needed.

CHANGES AND AMMENDMENTS

If a change to the project scope is necessary, applicants must upload an amendment to the application with supporting documentation and receive written or emailed approval from CHAP prior to undertaking the change.

FINAL REVIEW (CERTIFICATION)

Final certification should also be submitted through the online application system. To be considered for final certification, the project must be 100% complete and be compliance with all other requirements, as outlined in the historic tax credit legislation. To apply for final certification:

- 1) Login to the website: <https://cityservices.baltimorecity.gov/PropertyTaxCredits/Account/Login.aspx>
- 2) Search for and select the application for the property where the work is complete.
- 3) Upload the following materials to your application:
 - A. **Photographs:** Final certification submissions must provide a thorough photo documentation of the completed rehabilitation and should correspond to the photos submitted in the original application. Photographs must be in color, measure at least 3x5, and must be taken in high resolution.
 - B. **Permits:** Copies of all permits, including a Use & Occupancy Permit (if required) must be submitted upon completion of the project. Copies of all Notice to Proceeds for exterior work issued by CHAP must also be submitted if the project is within a Baltimore City Historic District. A list of permits can be obtained from the Baltimore Housing webpage (http://cels.baltimorehousing.org/Search_TM_MAP.aspx).
 - C. **Cost Documentation:** A detailed cost documentation of all expenses related to the rehabilitation. This documentation must demonstrate that at least 25% of the full cash value of the property was invested during the course of the project and that the total amount has been paid in full. Estimates of any kind cannot be accepted. Cost documentation must include material and labor costs and can also include architect, engineering, and design fees. The cost documentation cannot include property acquisition costs, utility bills, property tax bills, or other holding costs.