

**Resolution Adopting Procedures  
For Implementing Approval of  
County Tax Credit Applications**

**WHEREAS**, on January 17, 2006, the Baltimore County Council enacted Council Bill No. 151-05, establishing the most favorable local tax credit law in Maryland for encouraging proper rehabilitation of historic residential and commercial properties; and

**WHEREAS**, in Part II of the process for reviewing and approving tax credit applications, the new law delegates substantial responsibility to the Baltimore County Landmarks Preservation Commission (LPC), principally for issuance of a certificate-of-appropriateness to assure that an applicant's proposed rehabilitation work on an eligible historic property complies with The Secretary of the Interior's Standards; and

**WHEREAS**, because it can readily be anticipated that property-owners will also want to take advantage of the complementary Maryland Rehabilitation Tax Credit program, implementation of the County program should be harmonized as closely as possible with the State's procedures as administered by the Maryland Historical Trust (MHT), which also employs The Secretary of the Interior's Standards for evaluating the appropriateness of proposed rehabilitation work;

**NOW, THEREFORE, BE IT RESOLVED** that the Landmarks Preservation Commission hereby approves the following procedures and standards, to take effect immediately, for administering the Commission's portion of the tax credit program:

1. The Commission hereby delegates to the Office of Planning the authority to approve, on behalf of the Commission, the certificate-of-appropriateness for Part II tax credit applications regarding eligible historic properties, in the following circumstances:
  - a. Where an applicant submits a copy of the applicant's Maryland Rehabilitation Tax Credit Part 2 application form signed to show MHT's approval of the proposed rehabilitation work, or

- b. Where an applicant submits a copy of a certificate-of-appropriateness for work on an eligible historic property issued by the Commission before January 30, 2006.
2. In no case shall expenditures on the rehabilitation work made before the date of the approval by the Office of Planning of the Part II application be considered eligible for County tax credit or subsequently be included in the applicant's Part III request as a basis for the County credit.
3. If a historic environmental setting had not previously been delineated by the Commission in reference to a structure on the Final Landmarks List, the submittal of a Part II application for a certificate-of-appropriateness shall be deemed to constitute agreement by the applicant that:
  - a. the historic environmental setting of the structure shall thereupon be delineated by the Office of Planning in consultation with the applicant, and that
  - b. the setting shall be deemed adopted in conjunction with the approval of the Part II certificate (subject to the requisite notification to the County Council) without the need for explicit further action by the Commission regarding delineation of the setting.
4. The Office of Planning may establish requirements for the information to be submitted in conjunction with a Part II application, including photographs, elevation drawings, surface treatments, limitations on replacements, and the like.

**DULY ADOPTED** by vote of the Commission, this 25th day of April, 2006

**ATTEST:**

/s/ Vicki Nevy  
Vicki Nevy  
Administrator/Secretary