



Baltimore City Tax Credit for Historic Restorations and Rehabilitations

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The Baltimore City Commission on Historic and Architectural Preservation (CHAP) administers the historic review of the 10-year Historic Restoration and Rehabilitation Tax Credit, a comprehensive property tax credit granted on the increased full cash value directly resulting from qualifying improvements to commercial and residential historic properties.

Program Eligibility:

- Property must be located in a National Register or Baltimore City Historic District, or be individually listed on the National Register, or a Baltimore City Landmark.
- The application must be pre-approved by CHAP before any work is started.
- The project must result in a total investment of at least 25% of the initial full cash value of the property.
- All work must meet CHAP's Design Guidelines.

Pre-Approval Process:

The application is an online application available at:

<https://cityservices.baltimorecity.gov/PropertyTaxCredits>

What is required for the preliminary application (before work is started)?

- Clear, color photographs of the interior & exterior
- Description of project scope of work
- Drawings of proposed changes
- Authorization to Proceed (if located in local historic district)
- Proof of ownership (HUDI, deed, signed purchase agreement, or tax bill)

Final Certification:

What is required for the final application (after work is complete)?

- Clear, color photographs of the interior & exterior.
- Documentation of all permits, including the Use and Occupancy permit.
- Complete cost documentation (actual cost incurred during the project).



Calculating the Historic Tax Credit A Simplified Fictional Example

A. Pre-Improvement Full Cash Value	= \$100,000
B. Post Improvement Full Cash Value	= \$300,000
C. Baltimore City Tax Rate	= 0.02268
D. Tax Credit Percentage	= 100%

HISTORIC TAX CREDIT = **\$4,536**
(B-A) * C * D

Savings of **\$45,360** on property taxes over 10 years.

*For additional information regarding the actual calculation and the specific credit amount contact the Department of Finance.