

PRINCE GEORGE'S COUNTY
HISTORIC PRESERVATION TAX CREDIT Rev. 2/2011

YOUR COMPLETE APPLICATION PACKET SHOULD CONTAIN:

- 1) **Application Form** including a Transmittal of Receipts Form and a Continuation Sheet (which may be photocopied as necessary).
- 2) A copy of *Preservation Tax Credits Policies and Procedures* including the Secretary of the Interior's *Standards for the Rehabilitation of Historic Buildings*.

Note: A copy of the *Secretary of the Interior's Guidelines for the Rehabilitation of Historic Buildings*, is available from the Historic Preservation Section upon request.

INSTRUCTIONS

- 1) Complete the attached application form. Be sure to include your full name, mailing address and telephone number. Also include the name, Historic Site #, and address for which the credit is sought. Be sure to indicate which type of tax credit you are applying for (item A) and identify the property for which the credit is sought. If you do not know the full name and address of the property, consult the Historic Preservation Commission office.
- 2) List the names and addresses of all contractors who worked on work items for the credit (item C). If additional space is required, add a blank page to the application entitled "Preservation Tax Credit Application: Continuation Sheet", indicate the address of the subject property and that you are continuing "item C".
- 3) Indicate the date by which work was completed. *Please note that expenses should be recorded on a July 1 - June 30th fiscal year* (item D).
- 4) Complete the Transmittal of Receipts Form by dividing your project into related work items, e.g., labor and materials associated with removing an old roof and installing a new one, etc. Number each receipt individually and indicate on the Transmittal form which numbered work item it corresponds to. Be sure to indicate the name of the contractor, a brief description of the work and the dollar amount involved. Example: Receipts numbered 1 through 5 apply to work item # 1, the removal of an old roof and the installation of a new one. Note: If you use continuation sheets, be sure to number them in the proper order. Count your first Continuation sheet as #2. You may total the expenses on the last continuation sheet if one is used.
- 5) Sign and date the Transmittal of Receipts Form.
- 6) After completing your Transmittal of Receipts Form, be sure to include the full amount of the credit you wish to have reviewed by the Commission (item B). The amount of credit sought must be documented in full on the Transmittal of Receipts Form.
- 7) Indicate that you have completed and included the Transmittal of Receipts Form (and attached the receipts), that you have included photographs that are labeled and numbered to correspond to your work items. **NOTE:** An application will be considered incomplete without items E and F.

8) Sign and date the application form and submit the entire package to:

Prince George's County Historic Preservation Commission
4th Floor CAB
14741 Gov. Oden Bowie Drive
Upper Marlboro, MD 20772

IF YOU HAVE QUESTIONS, CALL 301) 952-3520

APPLICATION

Prince George's County
Historic Preservation Tax Credit

TO: Prince George's County Historic Preservation
Commission
County Administration Building 4th Floor
14741 Gov. Oden Bowie Drive
Upper Marlboro, Maryland 20772

Application#	_____
HAWP#	_____
Building Permit#	_____
Tax Account#	_____

-use black ink or type-

APPLICANT: _____
Owner's Name: _____
Address: _____
Phone: _____

PROPERTY: _____
Name: _____ Site# _____
Address: _____

A. In accordance with Article 81, Section 12G of the Annotated Code of Maryland and Section 10-235.1 of the Prince George's County Code, I request a credit on my County property taxes for the following work:

- ___ Preservation and restoration work, according to Historic Preservation Commission Guidelines, for a classified Historic Site (10% credit).
- ___ Preservation and restoration work, according to Historic Preservation Commission Guidelines, for a property having historic, architectural, or cultural value within a classified Historic District (10% credit).
- ___ New construction, according to Historic Preservation Commission Guidelines, adjacent to and architecturally compatible with a structure having architectural, or cultural value within a classified Historic District (5% credit).

B. Total Cost for which Credit is claimed:\$_____ C. Contractor(s) Name(s) _____

D. Date on which work was completed:_____

E. _____ I have filled out a Transmittal of Receipts Form and have attached to it all receipts for the work for which I am claiming a credit.

F. _____ I have enclosed appropriate Before and After photographs labeled by work item.

I HEREBY DECLARE AND AFFIRM under penalties of perjury that the facts and matters contained in this application and attachments hereto are true and correct to the best of my knowledge, information and belief.

Owner/Applicant _____

Date _____

Prince George's County

Historic Preservation Tax Credit

Transmittal of Receipts

-use black ink or type-

To: Prince George's County Historic Preservation Commission

Application# _____

From: _____ Owner's Name

_____ Mailing Address

_____ Telephone number(s)

<u>Receipt #</u>	<u>Work Item #</u>	<u>Name of Contractor/Supplier</u>	<u>Nature of Materials/Work Done</u>
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Amount

I HEREBY CERTIFY that the attachments hereto are receipts for actual expenditures made in connection with the restoration and preservation of the structure referred to above (or for compatible new construction within a historic district).

I HEREBY DECLARE AND AFFIRM under penalties of perjury that the facts and matters contained in this transmittal are true and correct to the best of my knowledge, information and belief.

Owner/Applicant

Date

NOTE TO APPLICANT: Copies of ALL bills/vouchers/receipts in support of the above must be attached to this transmittal before your application will be considered.

-Use Additional Sheets as Necessary-

Prince George's County

Historic Preservation Tax Credit

**Transmittal of Receipts
Continuation Sheet**

-use black ink or type-

To: Prince George's County Historic Preservation Commission

Application# _____
Sheet ____ of ____

From: _____ Owner's Name
_____ Mailing Address
_____ Telephone number(s)

<u>Receipt #</u>	<u>Work Item #</u>	<u>Name of Contractor/Supplier</u>	<u>Nature of Materials/Work Done</u>
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Amount

SECRETARY OF THE INTERIOR'S
STANDARDS FOR REHABILITATION

The Standards that follow were originally published in 1977 and revised in 1990 as part of Department of the Interior regulations (36 CFR Part 67, Historic Preservation Certifications). They pertain to historic buildings of all materials, construction types, sizes, and occupancy and encompass the exterior and interior of buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent or related new construction.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize the property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent and related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.