

PHOTOGRAPHIC DOCUMENTATION REQUIREMENTS
for
Homeowner/Owner-Occupied
Maryland Sustainable Communities
Rehabilitation Tax Credit Program

The State historic rehabilitation tax credit program requires that photographic documentation, including photographs and a CD of the photographs to document the appearance of the structure(s) prior to rehabilitation, both on the exterior and on the interior, must accompany an application for tax credits/refunds. Where such documentation is not provided, review and evaluation may not be completed.

Too few “typical” photographs of either exterior or interior features may be insufficient to enable an adequate assessment of a project. The “Part 1 – Certification of Significance” application **must** be accompanied by good, clear photographs that completely document both exterior and interior conditions, including the site and surrounding environment, **prior** to any rehabilitation work. This documentation is necessary to evaluate the historic and/or architectural significance of a structure and the effect of the proposed rehabilitation. “After” photographs, submitted with the “Part 3 - Request for Certification of Completed Rehabilitation,” must be taken of the completed rehabilitation and should illustrate the same views as the “before” photographs submitted with the Part 1. A side-by-side comparison of “before” and “after” photographs determines the final certification.

At minimum, the following photographic documentation must be submitted with Part 1 and Part 2 (before rehabilitation) and Part 3 (completed rehabilitation) applications:

1. Several photographs of the site and setting of the historic structure(s). This should include photographs taken up close, showing the individual property site, and from a distance, showing the street setting of the structure(s).
2. At least one photograph of all existing elevations showing the entire elevation. This includes all structures affected by the proposed rehabilitation, such as carriage houses and outbuildings. Elevations that are partially blocked by adjacent structures or trees may require photographs to be taken from several different angles or locations to completely document these elevations.
3. Detailed close-up photographs are needed of specific architectural features affected by the rehabilitation, such as windows, doors, balustrades, trim, etc. Submitting several representative photographs of multiple features, such as windows, is acceptable providing the photographs submitted adequately represent the condition throughout the structure.
4. Photographs of interior spaces should be taken with a wide-angle lens from diagonally opposite corners of the room. This includes all interior spaces affected by the rehabilitation.

All photographs **must** be numbered, dated, and labeled with the property address, the view, (i.e., east elevation) and a brief description of what is shown (description required on photographs only).

Photographs **must** be keyed to the application narrative where appropriate and **must** also be keyed to corresponding site plans or floor plans showing the location at which they were taken.

Photographs must be in color and must show architectural features **clearly**. Photocopies of photographs are **NOT** acceptable.

Photo #5	11/01/09
311 Maple Street Annapolis	
East facade – before rehab. Shows deteriorated brick and windows.	

Photograph labeling example.

FAQ's

How many sets of photos are needed?

Only ONE set of 6" x 4" photographic prints is required, and ONE CD of the photographs.

Should I mount the photos on anything or put them in sleeves or a notebook?

No. DO NOT mount the photographs, DO NOT put them in Mylar sleeves or notebooks. DO NOT glue or tape them to paper or cardboard. Stack them and put a rubber band around them.

Can I print the photographs at home?

Yes, if you use photographic paper and label them correctly. If the images are distorted or fuzzy the entire package will be returned to the applicant.

Can't I just send in a CD of the images?

No. Printed photos are required as well.

Are slides required?

No. Slides ARE NOT required. DO NOT send any images on slides.