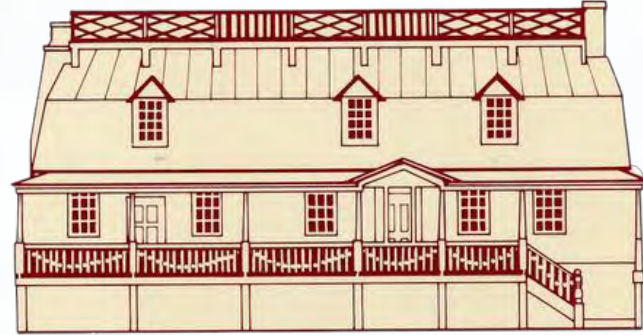


MARYLAND
HISTORICAL



TRUST

**Financial
Incentives
Roadshow**

December 2025



DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST

WHAT IS MHT?

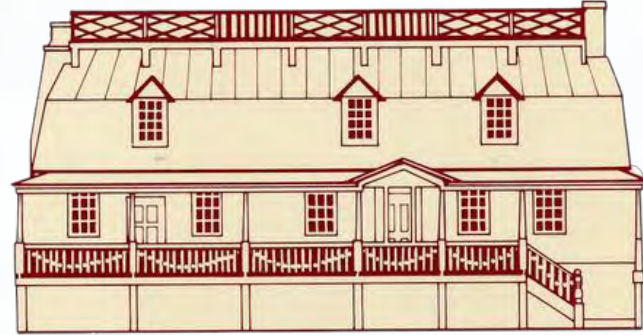
The Maryland Historical Trust (MHT) is the state agency dedicated to preserving and interpreting the legacy of Maryland's past.

- 15-member Board of Trustees
- Headquarters in Crownsville
- Jefferson Patterson Park and Museum



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**Museum
Assistance
Program**



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PROGRAM OVERVIEW

- \$285,000 for grants for FY26 (first appropriation since 2011)
- Eligible applicants: Historical and cultural museums
 - In operation for three years or more
 - In good standing with the state
 - Can be run by nonprofit or local government
- Ineligible applicants: Museums run by state or federal government
- No match requirement
- FY26 funds entirely for operational support
- \$20,000 maximum



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FAQS

- Am I a museum?
 - Operate as a nonprofit, "essentially for education or preservation purposes"
 - Collections: care for objects and display them
 - Interprets Maryland's "cultural heritage or history, natural history, or history of science and technology"
- Can I apply for multiple museums in one application?
 - Only one museum per application
- What about next year?



FAQS CONT'D

- What counts as "operating support"?
 - Staff salaries and benefits
 - Professional development and accreditation
 - Rent and utilities, basic maintenance
 - Routine costs like environmental monitoring, security
- What costs are ineligible?
 - Any capital costs
 - System installations
 - Trail or exhibit development and installation
 - Archival collections care and management



SELECTION CRITERIA

- **ORGANIZATIONAL CAPACITY**
 - Professional staff
 - Administrative systems
 - Able to administer grant
- **MISSION & PURPOSE**
 - Clear mission and public benefit
 - Operating support will advance mission
- **IMPACT OF FUNDING: SUSTAINABILITY**
 - Will a grant help the museum build capacity and become self-sufficient?
- **IMPACT OF FUNDING: COMMUNITY**
 - Will a grant help the museum better serve its community/ audience?
- **FINANCIAL NEED**
 - Will funding make a difference in operations?
- **EQUITY & GEOGRAPHIC DISTRIBUTION**
 - Is the area or community well served by museums of this type?
 - Overall geographic diversity in funding



PROCESS & TIMELINE

- Deadline is December 31, 2025
- Review Panel makes recommendations (Jan-Feb)
- Presentation to MHT Board (March)
- Approval by MDP Secretary



QUESTIONS? REACH OUT TO US!



Nell Ziehl

**Chief, Office of Planning, Education
and Outreach**

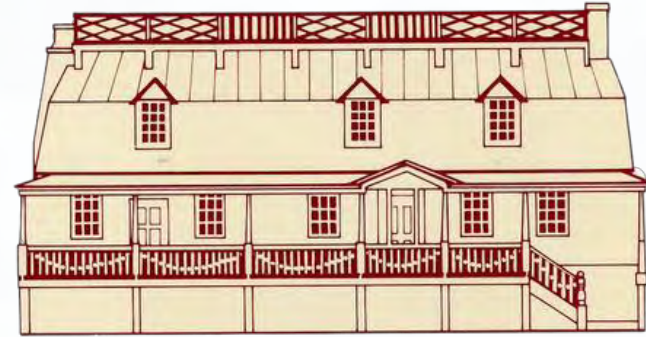
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TRUST

**MHT Historic
Preservation
Non-Capital
Program**



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HP NON-CAP PROGRAM OVERVIEW

- Research, survey, planning, and educational activities involving architectural, archaeological, or cultural resources in Maryland
- Funds distributed to the program by the Maryland Heritage Areas Authority Financing Fund (Typically about \$300K each year)
- Eligible applicants: Non-profit organizations, including state and federal agencies, and local jurisdictions
- Match requirements:
 - Local governments must provide a 1:1 cash and/or in-kind match
 - No match is required for non-profit organizations, but providing some match will make applications more competitive



ELIGIBLE ACTIVITIES

- Architectural & Archaeological Survey Work
- National Register nominations
- Historic Structures Reports
- Thematic research that supports the development of historic contexts
- Preservation Plans
- Education & Outreach activities



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SPECIAL FUNDING PRIORITIES

- Broad-based, comprehensive, and systematic archaeological or architectural surveys to identify and document previously unknown, little-studied, or threatened resources
- Projects designed to assess, document, or address the impacts of natural disasters and ongoing natural processes on cultural resources
- Projects that undertake detailed, in-depth study of a specific topic, site, period, property type, or theme



INELIGIBLE PROJECTS

- Projects that involve “capital” expenditures
- Documentation and display of museum collections
- Archival projects that seek to conserve or catalog historic collections
- Publications of previously completed manuscripts
- Projects that are already underway or completed prior to execution of the grant agreement



PROGRAM REQUIREMENTS



Examples of Program Requirements:

- Architectural and archeological research, survey and documentation projects must be consistent with MHT *Standards & Guidelines*.
- Personnel performing architectural and archeological work must meet the minimum requirements of the Secretary of the Interior's Professional Qualifications Standards under 36 CFR 61.



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HP NON-CAP SELECTION CRITERIA

- **SIGNIFICANCE**

- Significance of project/studied property

- **URGENCY**

- Are resources in imminent danger?

- **PROJECT DESIGN**

- Project Scope & Protective value
- Project Goals
- Project Design

- **PROJECT VALUE**

- Long-term preservation or documentation of cultural resources

- **EDUCATIONAL OUTREACH**

- **INNOVATION**

- Does the project have the potential to serve as a model?

- **PROJECT IMPACT**

- **PROFESSIONAL CAPABILITY**

- **PROJECT READINESS**

- **CONTRIBUTED FUNDS**

- **EQUITABLE GEOGRAPHIC DISTRIBUTION**

- **FY 2026 PRIORITIES**

**See the Grants Manual for complete descriptions of these criteria.*



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THE TYPICAL GRANT CYCLE

	Non-Capital Grants
Virtual Workshop	Mid-May
Intent to Apply forms	Beginning of July
Full Application	Beginning of August
Grant Awards	Mid-November

- Funded at \$300,000 for FY 2026
- The cap for individual projects is \$75,000
- Two-step application process (online)
- For FY 2026, MHT received 24 grant applications totaling over \$1.1 M



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TOWSON UNIVERSITY



From Trowels to Teaching: K-12 Teacher Workshop

This week-long workshop held at North Point State Park and facilitated by Digging Deeper Educational Consulting, helped K-12 teachers in Maryland schools earn MSDE credits to develop curricula centered on responsible archaeology.



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ST. JOHN'S COLLEGE



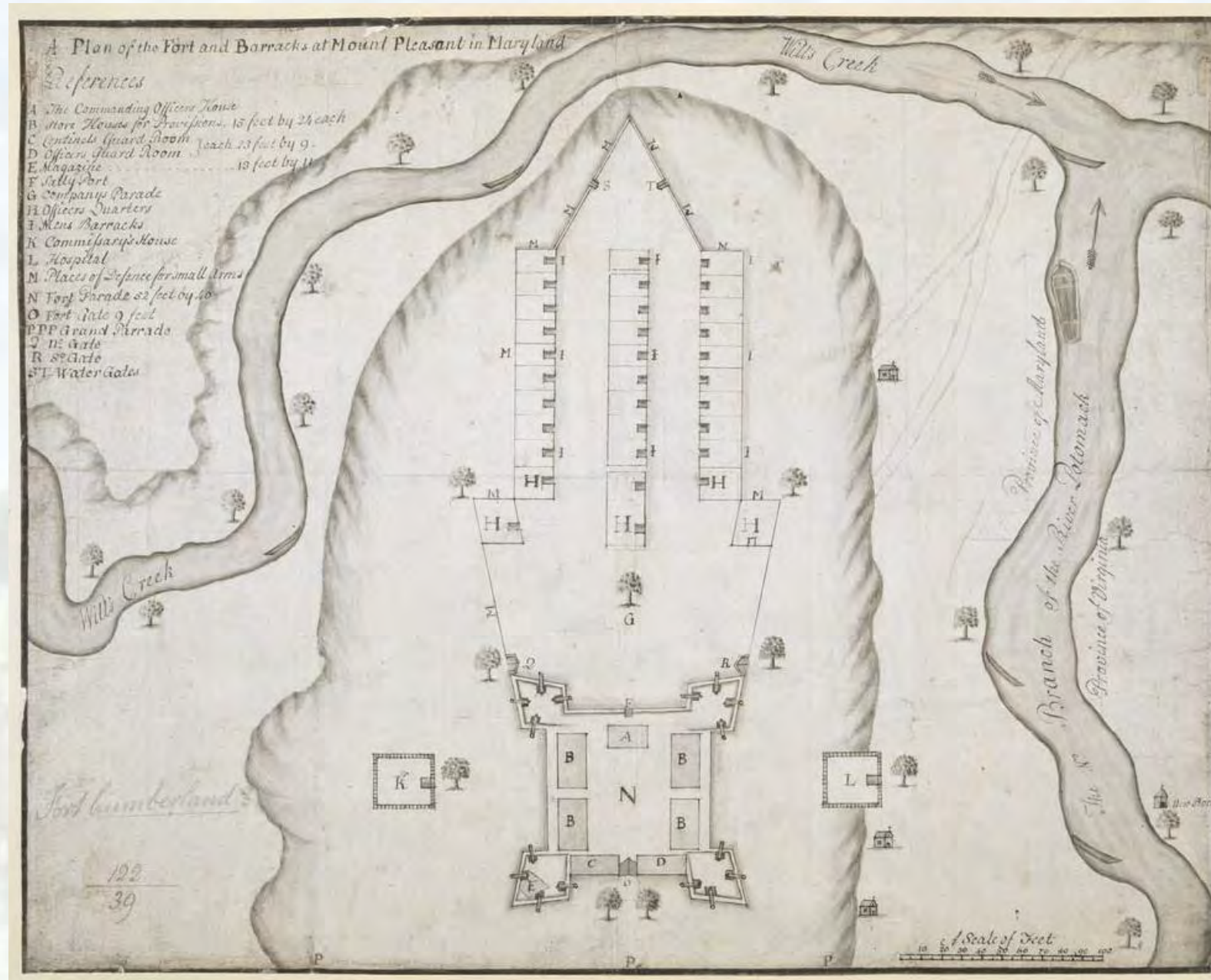
St. John's College Campus History

This project involved research and documentation at the College, including an examination of the history of enslaved people in relation to the campus.



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WILL'S CREEK MUSEUM



GPR of Fort Cumberland

This project involved a ground penetrating radar survey of the grounds of the Emmanuel Episcopal Church campus in Cumberland; the former location of the 18th Century Fort Cumberland.



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QUESTIONS? REACH OUT TODAY!

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Chief Archaeologist

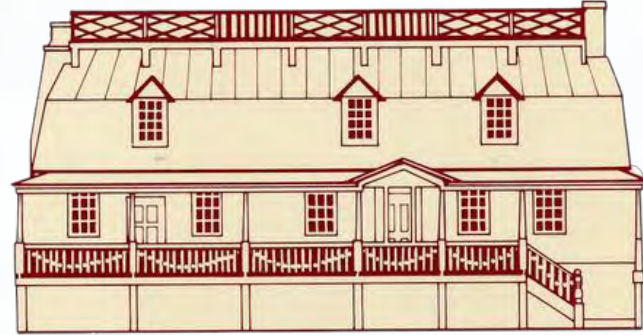
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Capital Funding Programs



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MHT CAPITAL FUNDING PROGRAMS

1. African American
Heritage Preservation
Program (AAHPP)

2. Historic Preservation
Capital Grant Program

3. Historic Preservation
Loan Program



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AAHPP GRANTS

Program Overview

- Established in 2010
- Grant awards: up to \$250,000 per project annually to assist in the preservation of buildings, sites, or communities of historical and cultural importance to the African American experience in Maryland
- Administered as a partnership between the Maryland Historical Trust and the Maryland Commission on African American History and Culture
- Yearly allocation of **\$5 Million**



Henry Hotel, Wicomico County



Robert W. Johnson Center, Allegany County



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MARYLAND COMMISSION ON AFRICAN
AMERICAN HISTORY AND CULTURE



HISTORIC PRESERVATION CAPITAL GRANTS

Program Overview

- Promotes the acquisition, restoration, and rehabilitation of historic properties in Maryland
- Requires conveyance of a Preservation Easement to MHT
- 1:1 Cash or In-Kind Match Required for all awardees that are not 501 (c) (3) organizations
- Grant award maximum: \$100,000
- Yearly allocation increased to **\$1 Million** for FY2026



Allegheny County Courthouse, Cumberland



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HISTORIC PRESERVATION CAPITAL LOANS

Program Overview

- Created as a permanent program by the General Assembly in 1973 to implement and encourage the preservation of historic properties
- Repayments are returned to the loan fund
- Up to \$300,000 available in FY 2026
- Application open year round



Montrose School, Montgomery County



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CAPITAL PROGRAMS ELIGIBLE APPLICANTS

- Nonprofit organizations
- Local governments
- State and Federal agencies
- Business Entities
- Private Individuals



Button Farm, Montgomery County



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ELIGIBLE PROPERTIES

AAHPP

The property or project is of historical or cultural importance to the African American experience in Maryland



Cambridge Municipal Building, Dorchester County

Capital Grants & Loans

The property is eligible for or listed in the National Register of Historic Places



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RELIGIOUS SITES

Structures used for **religious purposes** are generally eligible for structural or exterior work only.

Interior spaces used primarily for religious purposes or elements bearing religious imagery are not eligible for funding.

Work to historic **cemeteries** may be eligible!



Third Haven Meeting House, Talbot County



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CAPITAL PROGRAMS ELIGIBLE ACTIVITIES

	AAHPP	Capital Grants	Loans
Acquisition	✓	✓	✓
Rehabilitation / Restoration	✓	✓	✓
Pre-Development	✓	✓ (non-profits and local gov)	✓ (under special circumstances)
New Construction	✓		
Refinancing			✓



SECRETARY OF THE INTERIOR *STANDARDS*



Your project must protect historic architectural features and materials.



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IS AN EASEMENT REQUIRED?

Capital Grant and Loan projects require either a Preservation Easement (for real property) or a Preservation Agreement (for other property, such as a bridge, ship, etc.).

AAHPP projects with properties that are individually eligible for or individually-listed on the National Register of Historic Places will require a Preservation Easement or Agreement.



Maynard-Burgess House, Annapolis



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EASTON ARMORY – WINDOW REPAIRS



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ST. PAUL CHURCH – EXTERIOR REHABILITATION



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PROGRAM SCHEDULES

	AAHPP	Capital Grants
Workshops	Spring	December- February
Application Available	April 2026	February 2, 2026
Application Due	July 1, 2026	March 16, 2026
Grant Awards	December 2026	May 2026

- Contact MHT Capital Grants Administrators about Capital Loans
- Non-profits do NOT need to provide match for Historic Preservation Capital grants. No match required for AAHPP grant.
- No Intent to Apply for either AAHPP or Capital Grants



QUESTIONS? REACH OUT TODAY!

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**DEPARTMENT OF PLANNING
MARYLAND HISTORICAL TRUST**



Maryland Heritage Areas Program



Historic St. Mary's City, Southern Maryland National Heritage Area



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MARYLAND HERITAGE AREAS PROGRAM MISSION

The Maryland Heritage Areas Program designates, supports, and collaborates with certified heritage areas and their partners to create place-based experiences for the public that preserve and promote Maryland's unique stories and contribute to the well-being of local economies.



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WHAT IS MHAA?

Maryland **H**eritage **A**reas **A**uthority:
MHAA is an independent unit of government in the Executive Branch of government that operates in the Department of Planning and serves as the governing body of the Maryland Heritage Area Program.



MHAA, Passages of the Western Potomac Heritage Area



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WHAT ARE HERITAGE AREAS?

- 13 heritage areas across the state of Maryland
 - Locally designated, state-certified regional boundaries include acreage in all 23 counties and the city of Baltimore
- Established as a way to highlight how Maryland's historic, cultural, and natural resources can be used to strengthen local economies by creating place-based tourism experiences for visitors both from out of state and in nearby communities.
- Each heritage area has their own special focus, goals, objectives and priorities

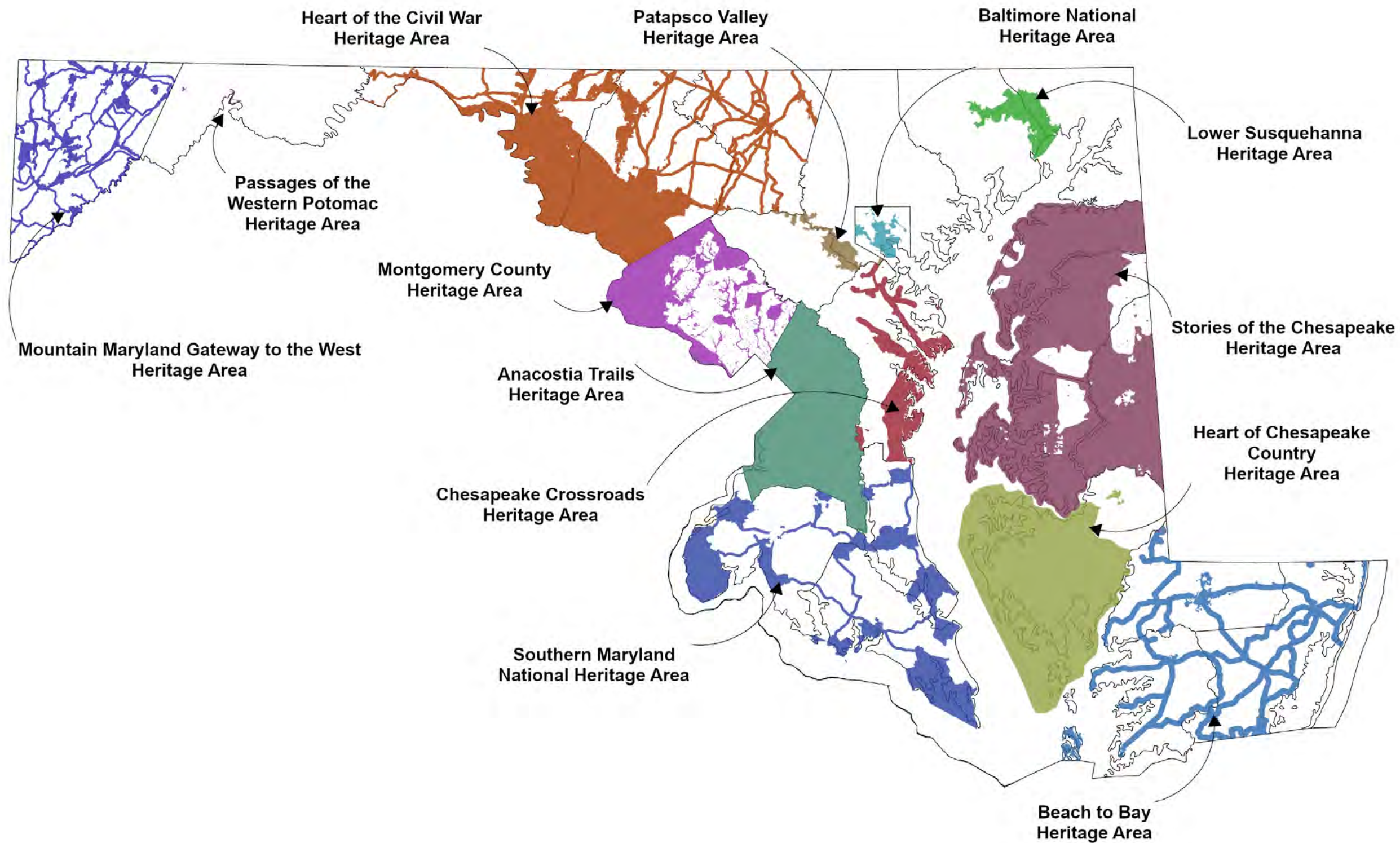


Pyramid Atlantic, Anacostia Trails Heritage Area



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ELIGIBLE APPLICANTS

- Nonprofits in good standing with SDAT, local jurisdictions, state and federal agencies
- Projects must take place within the boundaries of one or more of Maryland's certified heritage areas



Baltimore Museum of Industry, Baltimore National Heritage Area



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PROJECT GRANTS

Non-Capital



Kunta Kinte Heritage Festival, Chesapeake Crossroads Heritage Area

Capital



Henry Hotel, Beach to Bay Heritage Area

ALL MHAA GRANTS REQUIRE A 1:1 MATCHING CONTRIBUTION FROM GRANTEES



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CAPITAL PROJECT GRANTS

Eligible Activities (lifespan of 15+ years)

- Acquisition (fee title of real property)
- Development (repair/alteration of existing building, structure or site, new construction, trails)
- Rehabilitation (returning a property to a state of utility)
- Restoration (accurately depicting a property as it appeared at a particular period)
- Pre-Development (plans and specifications, fees for architectural design and engineering)



James Drane House, Mountain Maryland Gateway to the West Heritage Area



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CAPITAL PROJECT GRANTS CON'T

- Subject to “Section 106” review
- May require an easement through MHT
- Does NOT have to be a “historic” property
- Consent from the property owner is required

\$5,000 to \$100,000 with a required one-to-one match of non-state support



Chesapeake Heartland Humanities Van, Stories of the Chesapeake Heritage Area



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NON-CAPITAL PROJECT GRANTS

Planning (research, field investigation, data recovery, feasibility studies, design documents)

Interpretation (exhibits, signage, pedestrian wayfinding signage, interpretive brochures, educational programs and materials)

Programming (seminars, conferences, reenactments, commemorations, festivals)

\$5,000 to \$50,000 with a required one-to-one match of non-state support



Barn Quilt Association, Heart of the Civil War Heritage Area



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MATCHING FUNDS

- All MHAA grants require a 100% Match
- Match can be any combination of cash and in-kind funds
- Staff, volunteers, board, and partner time count as in-kind match
- Donated or discounted goods and services



Dentzel Carousel, Montgomery County Heritage Area

Other state funds can NOT be used as match



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MHAA GRANT IN ACTION 1



Capital Grant: The Colored School Preservation and Restoration Project | Lower Susquehanna Heritage Area

With support from the Maryland Heritage Areas Program, the Havre de Grace Colored School Museum and Cultural Center is continuing to restore its historic 1912 schoolhouse. Funds went to supporting critical repairs to waterproof the basement and roof. These repairs are vital to preserving the building's structural integrity and will lay the groundwork for a future, more comprehensive restoration of the school's original classrooms. Once completed, these repairs will ensure that the building continues to serve the public and share its historical significance as Harford County's first public high school for African Americans.



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MHAA GRANT IN ACTION 2



Non-Capital Grant: Creating the Catonsville Short Line Art & History Trail | Patapsco Valley Heritage Area

With support from the Maryland Heritage Areas Program, Catonsville Rails to Trails installed trail wayside exhibits, building upon previous funding that helped to develop walking trails that connect the town's neighborhoods to its main street. The exhibits will offer interpretive resources along the trails for visitors and residents alike. In total, Catonsville Rails to Trails plans to install 15 wayside exhibits that highlight the history of the town, including its development patterns and transportation history. In addition, there will also be a mobile-friendly website that offers a self-guided tour of 18 murals in the Catonsville Area.



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MHAA GRANT IN ACTION 3



Non-Capital Grant: Spheres of Influence | Beach to Bay Heritage Area

The Pocomoke Indian Nation was awarded a non-capital grant to create a mobile educational display containing replicas of artifacts used by Native Americans in the region. These replicas will be made using traditional techniques, based on primary source documentation and research. Once completed, the mobile exhibit will be available to schools and indoor public spaces in the Beach to Bay Heritage Area. The project is coordinating closely with the Maryland State Archives' Indigenous Archive Project for the Eastern Shore of Maryland and aims to increase awareness of the history of the Pocomoke Indian Nation.



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FY 27 GRANT CYCLE

- **December 19, 2025:** MHAA grant round launches
- **February 2, 2026:** Intent to Apply forms due
- **March 31, 2026:** Full grant applications due
- **April-June, 2026:** Applications reviewed local and state level
- **July 9, 2026:** Grant applicants notified and grant period begins
- **August-October:** Grant agreements drafted, e-mailed, and executed, first payments issued



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QUESTIONS? REACH OUT TO US!



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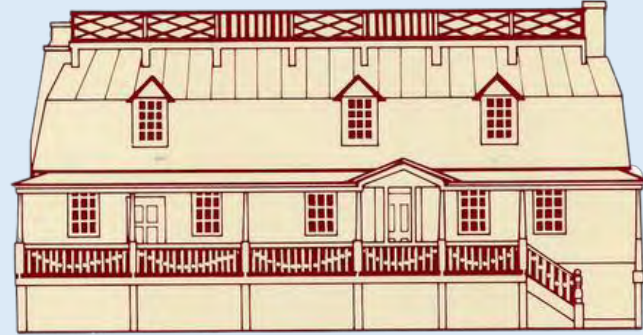
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**Maryland
Historic
Revitalization Tax
Credit Program**



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MARYLAND HISTORIC REVITALIZATION TAX CREDIT

What it is: A 20% refundable state income tax credit on eligible rehabilitation expenses on certified historic structures.

Three state tax credit types:



Competitive Commercial



Small Commercial



Homeowner

bit.ly/TaxCredits-MHT



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HOMEOWNER TAX CREDIT

- Available to homeowners of properties that are individually listed in the National Register or contributing to a historic district.
- Up to \$50,000 in credits
- Work must be completed in 24 months though there is no limit to the number of times a homeowner can apply
- Applications accepted all year



bit.ly/TaxCredits-MHT



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SMALL COMMERCIAL TAX CREDIT

- Available for commercial buildings, developer pass-through, and co-ops.
- Up to \$50,000 in credits per project
- Rehabilitation expenses cannot exceed \$500,000
- Work must be completed in 24 months
- Credits awarded on a first come first served basis



bit.ly/TaxCredits-MHT



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COMPETITIVE COMMERCIAL TAX CREDIT

- Available for income-producing buildings
- Up to \$5 million in credits per project, with additional credits available for LEED projects, Low-income housing, and Opportunity Zones
- Work must start within 18 months of the credit award
- Application deadline typically August 31 of each year



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FEDERAL TAX CREDIT

- The 20% federal credit is available for income producing properties only, there is not a federal homeowner tax credit
- Has different eligibility requirements
- Review and approval are separate from MHT and are performed by the NPS Technical Preservation Services group

Please note that all applications are still submitted to MHT who will review them for completeness and conformance with the Standards for Rehabilitation – the applications are then forwarded to NPS with recommendations.

- Can be combined with MHT's commercial tax credits
- Claimed on federal income taxes with a carry forward period

bit.ly/TaxCredits-MHT



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bit.ly/TaxCredits-MHT for detailed program specific requirements, FAQs, and application documents

	Homeowner	Small Commercial	Competitive Commercial	Federal – administered by the National Park Service with support from MHT
Building Type and Eligibility	Single family owner-occupied unit, primary or secondary residences, cooperative units (owner occupied portions only)	Income-producing properties where the rehabilitation expenses do not exceed \$500,000	Income producing properties requiring a substantial rehabilitation, defined as projects with eligible expenses that exceed the greater of the adjusted basis value of the building or \$25,000.	Income producing properties requiring a substantial rehabilitation, defined as projects with eligible expenses that exceed the greater of the adjusted basis value of the building or \$5,000.
Listing Status	Listed or eligible for listing in the National Register individually or as a contributing building, locally listed and MHT determines is eligible for listing, DNR-owned curator-managed, property that DNR determines is eligible, property in a MHA that contributes to the heritage tourism goals of the HA as certified by the HA	Listed or eligible for listing in the National Register individually or as a contributing building, locally listed and MHT determines is eligible for listing, property in a MHA that contributes to the heritage tourism goals of the HA as certified by the HA	Listed or eligible for listing in the National Register individually or as a contributing building, locally listed and MHT determines is eligible for listing, property in a MHA that contributes to the heritage tourism goals of the HA as certified by the HA	Listed in the National Register individually or as a contributing building
Credit Amount and Limit	20% of the final qualified rehabilitation expenditures (QREs) up to \$50,000 in credits, no limit on the annual amount to award	20% of the estimated QREs up to \$50,000 in credits, MHT has \$2 million to award in credits	20% of the estimated QREs up to \$5,000,000 in credits, last year MHT had \$20 million in credits to award, additional credit available for LEED, LIHTC, Opportunity Zones projects	20% of the final qualified rehabilitation expenditures, no limit
Project Timeframe	24 months of the applicants choosing	24 months from when the project starts	Work must start within 18 months of approval and be completed within 30 months, extensions allowed with approval from MHT's Director	No time limit, work can be completed in phases
Applications Deadlines	Applications accepted all year long	First come, first served basis starting July 1st, applications accepted until credit funding limit is reached	Part 1 and Part 2 applications due by August 31, 2025	Applications accepted all year long and must be submitted to MHT not the National Park Service

Program specifics subject to change, please consult MHT's website and tax credit staff for the latest program information.



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WHO CAN APPLY FOR THE TAX CREDIT?

In general, owners or their representatives of certified historic structures, this includes properties that are:

- Individually listed in the National Register or local individual listing
- Contributing property within a National Register Historic District or locally listed historic district
- Properties that are pending National Register or local designation
- Property within a Certified Heritage Area with documentation from the MHAA justifying eligibility

For more information on qualified leases, non-profit organizations, owners of individual or association condominiums, and other more specific qualification questions, please contact MHT tax credit staff.



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HOW TO APPLY

****MHT reviews applications in the order received and can be submitted electronically through MS Teams.**

PART 1

- Certifies the property is eligible for the tax credit
- Include interior and exterior photographs of all buildings on the property

PART 2

- Certifies that the proposed project meets the Secretary's *Standards*
- Detailed description of all proposed work
- Work can begin after the Part 2 application is approved

PART 3

- Certifies that the project was completed in accordance with the Part 2 approval
- Submitted when the project work items are complete
- Certifies eligible expenses

The Part 1 and Part 2 applications can be submitted together.



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WHEN TO APPLY FOR THE TAX CREDIT

Prior to starting any work! Have an emergency? Contact MHT tax credit staff immediately and we will try to assist you with an approval.

Homeowner tax credit applications are accepted **all year long** – there are no application deadlines or program funding caps.

Small commercial tax credit applications are accepted **as program funding allows**. MHT is currently accepting applications for this tax credit and anticipates to continue accepting applications through next year.

Competitive commercial tax credit applications are the only applications that have an application deadline. MHT anticipates that the deadline will be **August 31, 2025**.



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ELIGIBLE WORK ITEMS

All work items, regardless if eligible for the credit or not, must conform to the Secretary of the Interior's *Standards for Rehabilitation*.

- Historic character of a building must be preserved, with distinctive features and spaces that characterize a property must be retained
- Historic materials and finishes should be repaired, not replaced
- New construction and additions must be compatible with but differentiated from the historic architecture



www.nps.gov/subjects/taxincentives/secretarys-standards-rehabilitation.htm



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MARYLAND HISTORICAL TRUST

ELIGIBLE EXPENSES

Capital expenses that return or maintain a building to a state of utility including:

- Roof replacement/repair & chimney repair/lining
- Window/door restoration, new storm doors/windows
- Wall and siding repair and painting (interior/exterior)
- Brick repointing & structural work
- Floor refinishing, repairs to walls and ceilings
- HVAC, plumbing & electrical upgrades
- Architectural/engineering fees
- Historic outbuildings including barns and garages



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HOW TO CLAIM THE TAX CREDIT

- **One-time** fully-refundable credit **from the Comptroller's Office** on your Maryland State income taxes **for the year the project is completed** – it is not a grant that can be drawn against as expenses occur
- ALL costs are incurred up-front and the credit is claimed when the project is complete (no carry forward period for the state credit)
- When the project is complete, a Part 3 application (with a complete set of photographs and accounting of expenses) must be certified by MHT



Please note, each program has their own requirements concerning the required expense documentation

- Commercial tax credits can be allocated to another person or organization; however, that is a separate agreement between two or more parties and does not involve MHT



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ADDITIONAL INFORMATION

- The tax credit program does not require that MHT take an easement on the property and public access is not required
- After the project is certified as complete, any additional work requires MHT review and approval for five years
- Both the tax credits can be combined with local and federal credits, in addition to local and state grants

Please note, reviews are separate from MHT's review and approval. Any costs associated with work items covered by state or local grants or insurance reimbursements must not be included in the final eligible expenses

- There are application and review fees based on either the estimated or final qualified rehabilitation program. Each tax credit program has a different schedule of review fees.



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KEY TAKEAWAYS

- ✓ For all project types the Part 1 & Part 2 applications may be submitted together with one set of photographs. The Part 3 application is submitted when the project work items are complete.
- ✓ All work must be reviewed and approved prior to beginning work to be eligible for the tax credit, undertaking unapproved work may jeopardize the ability to utilize the tax credit program or claim the credit, additional work items must be submitted on an amendment form for MHT review and approval.
- ✓ All work must meet the Secretary's *Standards* whether associated costs are eligible or ineligible for the tax credit.
- ✓ MHT encourages applicants to contact Tax Credit staff early in the project planning process to discuss eligibility requirements, the application process, and review proposed work items.

bit.ly/TaxCredits-MHT



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QUESTIONS? REACH OUT TO US!



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