

Heritage Structure Rehabilitation Tax Credit Program

Homeowner Tax Credit

Administered by Maryland Historical Trust

Homeowners can earn a state income tax credit for renovating historic homes. The tax credit offers homeowners of single-family, owner-occupied residences up to 20 percent of eligible rehabilitation costs. Tax credits may be used for repairs such as:

- ❖ Roof repair and replacement
- ❖ Chimney repair and lining
- ❖ Window restoration
- ❖ New storm doors/windows
- ❖ Masonry repointing
- ❖ Floor refinishing

Eligibility

Buildings must be certified as historic, defined as having at least one of the following designations:

- ❖ Individually listed in the National Register of Historic Places
- ❖ A contributing resource within a National Register Historic District
- ❖ A locally designated structure or contributing resource to a local historic district that MHT determines to be eligible for the National Register

The credit is capped at \$50,000 in a 24-month period and projects must have a minimum of \$5,000 of eligible expenses to qualify. Applications are accepted year round; MHT review runs approximately 30-45 days.

Learn more:

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mht.maryland.gov/taxcredits_homeowner.shtml

