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:
Megan Klem, megaralem@maryland.gov, 410-697-9560
Elizabeth Totten, elizabeth.totten@maryland.gov, 410-697-9551
mht.maryland.gov/taxcredits_homeowner.shtml