TAX CREDIT FOR ACCESSIBILITY FEATURES (LIVABLE HOMES)
Information Sheet

HOWARD COUNTY CODE SECTION 20.129C

In accordance with the provisions of Section 20-129C of the Howard County Code and §9-250 of the Tax- Property Article of the Annotated Code of Maryland, the owner of Real Property may receive a property tax credit against the County property tax for a feature that is installed on an existing residence that is the owner's principal residence when the feature is installed.

The credit allowed is the lesser of: 100% of eligible costs; or $2,500. Eligible costs are defined on page 3 of this Information Sheet.

Should the credit exceed the County property tax in the year of eligibility, the remaining portion will be applied to future years.

Many eligible features require that a permit be obtained. The list of eligible features is provided on pages 2 and 3 of this Information Sheet along with an indication whether a permit is required.

The application shall be filed no later than April 1 to be received in the following tax year.

Credits will be granted in the order in which they are received. A property may only receive one of these credits in a single tax year.

Application must include:

- A completed Certification Form with signature of both the Contractor and the property owner.
- Receipts for a claimed expenditures related to the installation of the feature.
- Copy of necessary permit if required.
- Photographs of both before and after installation for any feature not requiring a permit showing that the feature meets the requirements of the credit.

County reserves the right to require additional documentation if necessary to show eligibility for the credit.

All applications should be mailed to:

Department of Finance
Division of Property Tax Accounting
3430 Court House Drive
Ellicott City MD 21043

For any questions regarding this application, call 410-313-4076.

List of Accessibility Features Eligible for Tax Credit

- A no-step front entrance with a threshold that does not exceed ½ inch in depth with tapered advance and return surfaces or, if a no-step front entrance is not feasible, a no-step entrance to another part of the residence that provides access to the main living space of the residence - PERMIT REQUIRED

- An installed ramp creating a no-step entrance - PERMIT REQUIRED

- An interior doorway that provides a 32-inch wide or wider clear opening - PERMIT REQUIRED

- An exterior doorway that provides a 36-inch wide or wider clear opening but only if accompanied by exterior lighting that is either controlled from inside the residence, automatically controlled, or continuously on - PERMIT REQUIRED

- Walls around a toilet, tub, or shower reinforced to allow for the proper installation of grab bars with grab bars installed in accordance with the ADA Standards for Accessible Design - PERMIT REQUIRED

- Maneuvering space of at least 30 inches by 48 inches in a bathroom or kitchen so that a person using a mobility aid may enter a room, open and close the door, and operate each fixture or appliance - PERMIT REQUIRED

- An exterior or interior elevator or lift or stair glide unit - PERMIT REQUIRED

- An accessibility-enhanced bathroom including but not limited to a walk-in or roll-in shower or tub, built in shower seats, and lowered seats - PERMIT REQUIRED

- Alarms, appliances, and controls structurally integrated into the unit to assist an individual with a sensory disability - NO PERMIT REQUIRED

- An accessible path between parking and the home that meets standards set forth in the American with Disabilities Act - PERMIT REQUIRED

- A “no-step” access to any entrance on an accessible route - PERMIT REQUIRED

- Railings for hallways or interior or exterior steps or the improvement of stair design - PERMIT REQUIRED

- Hallways that are at least 36-inches wide - PERMIT REQUIRED

- A master bedroom and master bathroom on the first floor - PERMIT REQUIRED
- Smooth transitions between rooms, i.e. a vertical threshold of 2 inches or less - NO PERMIT REQUIRED
- Slip-resistant flooring - NO PERMIT REQUIRED
- Lever handles off kitchen and bathroom sinks or showers and interior and exterior doors - NO PERMIT REQUIRED
- The relocation of switches, doorbells, thermostats and breaker boxes so that they are no more than 48 inches above the floor or electrical receptacles so that they are at least 15 inches above the floor - PERMIT REQUIRED
- Closet renovations for accessibility including, without limitation, closet rods that adjust from 3 feet to 5 feet 6 inches - NO PERMIT REQUIRED
- Anti-scald devices - PERMIT REQUIRED
- Any feature that the County requires particularly for age-restricted adult housing - PERMIT REQUIRED

Eligible Costs

- Must be incurred within 12 months before the application of the credit
- Are for an authorized feature, including reasonable costs to install the feature
- Were paid by the applicant and were not, and will not be, reimbursed by any entity
- Exceed a total of $500
- Include any age friendly assessment done by a certified aging in place specialist, not exceeding $100

APPLICATION FOR TAX CREDIT FOR ACCESSIBILITY FEATURES (LIVABLE HOMES)

Date of Application _____ Property Account Number _____

Full name of titled owner _____

Complete Mailing Address _____

Property Location _____

Phone Number _____ Email Address _____

Reason for Modification:

☐ Occupant with Disability ☐ Occupant with frequent Disabled Visitor

☐ Aging Occupant ☐ Increased Sales Appeal

☐ Frequent Aging Visitor ☐ Planning for Future Needs

☐ Other (please specify) _____

Household Income Range (please check one):

☐ $0 - $50,000	☐ $50,001 - $100,000	☐ $100,001 - $250,000	☐ $250,001+

Certification Form Attached: ☐

Copies of Eligible Receipts Attached: ☐

Copy of Building Permit Attached (if required): ☐

Photos of before and after of feature installation (if required): ☐

_____

Signature of Owner

THIS APPLICATION IS AVAILABLE in alternative FORMATS - to request a different format please call 410-313-4076

(Do Not Write Below This Line)

Application Received: _____ Approved: ☐ Disapproved: ☐

By: _____ Reason: _____

Eligible Costs: _____ Total amount of credit: _____

Credit Allocation: Tax Year 20 _____ Tax Year 20 _____

Livable Homes Tax Credit
Certification Form

A. Modification Feature

Description of Feature Installed _____

B. Installation Contractor Information **Self-Installed:** ☐

Installation Contractor Name: _____ Company Name: _____

Contractor's Md. License #: _____ Type of License: _____

Company Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____ Email: _____

Installation Date: _____

C. Hardware and Installation Compliance and Inspection

FOR THOSE FEATURES REQUIRING INSPECTIONS, MUST HAVE PERMIT PRIOR TO INSTALLATION

☐ The modification has been installed in compliance with applicable requirements of Howard County codes.

Permit #: _____ Inspection Date: _____

D. Contractor Acknowledgement

I solemnly affirm under penalties of perjury that I am a contractor licensed in Maryland and that all of the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Contractor): _____ Date: _____

Name (Print): _____ Company: _____

E. Eligible Cost

Total Cost of Modification Feature : _____

Amount Reimbursed by Insurance or other Entry: _____ Entry Name: _____

Remaining Cost of Modification Feature Incurred: _____ *(Please attach receipts)*

F. Owner Acknowledgement

I solemnly affirm under penalties of perjury that I am the owner of the real property in Howard County identified in Paragraph A and have incurred the costs above within the 12 months preceding this application, and that the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Owner): _____ Date: _____

G. For DILP Office Use Only

☐ The modification feature installed meets with applicable eligibility standards.

☐ The modification feature has been installed in accordance with the Howard County Building Code.

DILP Signature: _____ Date: _____