

# Livable Home Tax Credit FAQs

## What features are eligible for the credit?

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- 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 on 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

### Who may receive the credit?

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To receive a credit, you must be the owner of real property that is subject to the County property tax. You must install an eligible feature on an existing residence that is your principal residence when the feature is installed. You must also obtain a permit from the Department of Inspections, Licenses, & Permits (DILP) for the work (even if the scope of the work would not normally require a permit and inspections).

### What is the amount of the credit?

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The tax credit allowed under this section is the lesser of:

- (1) One hundred percent of the eligible costs; or
- (2) \$2,500

### What do you mean by eligible costs?

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Eligible costs are those that:

- (1) Are incurred within 12 months before the application for the credit;
- (2) Are for a feature described in question I, including reasonable costs to install the feature;
- (3) Were paid by you and were not, and will not be, reimbursed by any entity; and
- (4) Exceed \$500.00.
- (5) Include any age friendly assessment done by a certified aging in place specialist, not exceeding \$100.

### What happens if the credit is more than my taxes?

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If the credit exceeds the County property tax, the County will apply the excess to future tax years until you receive the full amount of the credit.

### The law says that there is a limit on the number of credits the County may grant?

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Yes, during a fiscal year, the total of all tax credits granted may not exceed \$100,000, but in the event that the County hits that limit, approved applications will be granted in later years according to the order that the applications were received.

### What do I have to do to receive a credit?

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For some of the work, you may have to obtain a permit from the Department of Inspections, Licenses, & Permits (DILP) for the work. See the list of eligible feature for information regarding necessity for a permit. You must then submit an application to the Department of Finance on the application form that is available on the County web site. The application must include a copy of the building permit (if necessary) or before and after photos of the area where a feature was installed (if a permit was not required). The application must be signed by you and the contractor who installed the feature unless you did the installation yourself.

### What happens after I submit an application?

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The County will evaluate the application and, if it is approved, the credit will be used to reduce your County property tax bill.

### I want to install more than one feature. Will I get a credit for each?

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Only one application for a credit may be accepted for each property during a single tax year. If the cost of the feature installed is greater than \$2,500, to get a credit for more than one feature, you will need to install each feature in a separate year. If the cost of a single installed feature is less than \$2,500, you may install multiple features during the same year to receive the maximum credit.

### What do I do if I have more questions?

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Call the Howard County Tax Credit Line at 410-313-4076 between 8am and 5pm Monday – Friday.