



## HOWARD COUNTY DEPARTMENT OF FINANCE

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### 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.

#### **List of Accessibility Features Eligible for Livable Homes 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**

**Application must include:**

- A completed Certification Form with signature of both the Contractor and the property owner.
- Receipts for claimed expenditures related to the installation of the feature.
- Copy of 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.

**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