

February 10, 2021

The Honorable Anne R. Kaiser House Ways and Means Committee Room 121, House Office Building Annapolis, Maryland 21401

Re: Letter of Support for HB0539

Historic Revitalization Tax Credit - Certified Historic Structure and Single-Family, Owner-Occupied

Residence - Definitions

Dear Delegate Kaiser:

We are writing to offer AIA Maryland's support for House Bill 0539 to alter the definitions of "certified historic structure" and "single family, owner-occupied residence" to include a structure located on property owned by Department of Natural Resources (DNR), or property owned by a person under an agreement with the DNR by which a person pays for rehabilitation of the structure as a condition of occupancy. This bill is critical for enhancing the Historic Revitalization Tax Credit by taking advantage of the Maryland Resident Curatorship Program, which offers a person the right to lifetime tenancy in a historic property in exchange for restoring and maintaining the property and periodically sharing it with the public.

AIA Maryland represents almost 2,000 Architects in the state of Maryland. Many of our members conduct research, advocate for, and successfully work on historic tax credit projects. This inclusion will support properties owned by the DNR that can take advantage of existing infrastructure, reduce development pressure on rural land and areas with sensitive environmental and cultural resources. By reusing our older buildings and recycling construction materials, we combat the negative effects of climate change.

The state is currently faced with a decrease in tax revenues, but the proven Historic Revitalization Tax Credit generates positive revenue for the state and increases property tax revenues. Owners of rehabilitated buildings pay more in local taxes which supports better public facilities without the need for more state funding. The Maryland Historical Trust and DNR estimate that these rehabilitated structures, which could include farmhouses, lighthouses, and other irreplaceable buildings will receive an average of \$70,000 in vital tax credits per project.

We encourage you to vote in favor of this legislation and encourage Maryland's continued commitment and investment in Historic Revitalization Tax Credits. Thank you for your consideration and your vote.

Sincerely

President

CC.

Jennifer Verbeke, AI

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