

# **Frederick Country FAV**

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DELEGATION CHAIR  
SENATOR WILLIAM G. FOLDEN  
DELEGATION VICE CHAIR



THE MARYLAND GENERAL ASSEMBLY  
ANNAPOLIS, MARYLAND 21401  
FREDERICK COUNTY DELEGATION

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KAREN LEWIS YOUNG  
JUSTIN READY

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APRIL ROSE  
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CHRIS TOMLINSON  
WILLIAM VALENTINE  
WILLIAM WIVELL

Chair Atterbeary and Vice Chair Wilkins,

HB740/SB769, Frederick County - Property Tax Credit for Property Located in Historic District - Alterations, was voted on by the Frederick County Delegation on January 26<sup>th</sup>, 2024 and received support from the majority of the Delegation. A voting list has been sent to the committee along with this letter. The Frederick County Delegation asks for a favorable report from the House Ways and Means Committee.

Sincerely,

A handwritten signature in black ink, appearing to read "Jesse T. Pippy".

Del. Jesse T. Pippy – Chair

A handwritten signature in black ink, appearing to read "William G. Folden".

Sen. William Folden – Vice Chair

**SB 769 FAV FCG OCE LS24.pdf**

Uploaded by: Jessica Fitzwater

Position: FAV



**FREDERICK COUNTY GOVERNMENT**  
**OFFICE OF THE COUNTY EXECUTIVE**

Jessica Fitzwater  
County Executive

**SB 769 – Frederick County – Property Tax Credit for Property Located in Historic District - Alterations**

**DATE:** February 21, 2024  
**COMMITTEE:** Senate Budget and Taxation Committee  
**POSITION:** Favorable  
**FROM:** The Office of Frederick County Executive Jessica Fitzwater

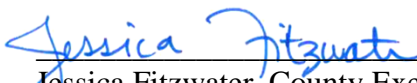
As the County Executive of Frederick County, I urge the committee to give SB 769 – Frederick County – Property Tax Credit for Property Located in Historic District - Alterations a favorable report.

Frederick County is home to many historic sites and buildings. In fact, 103 of 1,559 total National Register sites in Maryland are located within Frederick County. Two of Maryland's National Historic Landmarks (Schifferstadt and Monocacy Battlefield) are within Frederick County. The preservation of our historic buildings and landmarks is essential to the rich culture and history of Frederick County. Unfortunately, historic preservation projects are often cost-prohibitive due to the high cost of quality materials and skilled labor.

Currently, State law allows for the County to provide residents with a historic preservation tax credit if the maintenance or repair triggers a change in the assessment value. However, this tax credit is severely underutilized due to this requirement. Within Frederick County, this tax credit has only been awarded 17 times since its creation, with its last use being in 2009. Considering the large amount of historic properties within the County, these numbers tell us that this tax credit is not working for our residents.

SB 769 removes this tax credit from state code and reaffirms the County's authority to establish a tax credit through County legislation. This is the first step in reforming this historic preservation program with the goal of making it more accessible and useful to our residents. If this code were to be removed, I would then introduce legislation to the County Council to establish a historic preservation tax credit that is based on Qualified Rehabilitation Expense (QREs). This reformed tax credit would apply to more projects, including projects that are important to preserving the structural integrity of historic properties, such as roof replacements.

Thank you for your consideration of SB 769. To enable Frederick County to update our historic preservation tax credit with the goal of assisting more property owners in maintaining and repairing unique historic properties, I urge you to advance this bill with a favorable report.

  
\_\_\_\_\_  
Jessica Fitzwater, County Executive  
Frederick County, MD

# **SB 769 Sen Corderman Testimony.pdf**

Uploaded by: Paul Corderman

Position: FAV

**PAUL D. CORDERMAN**  
*Legislative District 2*  
Frederick and Washington Counties

Budget and Taxation Committee

*Subcommittees*

Capital Budget

Education, Business and Administration



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**THE SENATE OF MARYLAND**  
**ANNAPOLIS, MARYLAND 21401**

February 21, 2024

Senate Budget & Tax Committee  
Chair Guy Guzzone  
Vice Chair Jim Rosapepe  
3 West Miller Senate Office Building  
Annapolis, MD 21401

**Testimony in Support of Senate Bill SB 769 – Frederick County – Property Tax Credit for Property Located in Historic District - Alterations**

Chair Guzzone, Vice Chair Rosapepe, & Members of the Budget & Tax Committee,

Thank you for the opportunity to present SB 769. In current statute, Frederick County's Historic Property Tax Credit is determined by the change in assessed value. This property tax credit is granted against the County's tax imposed on real property. Most improvement projects taking place on historic properties in Frederick County do not meet the existing requirements to receive this tax credit despite the benefit they provide the community. Not a single property owner has used this credit since 2006, as its parameters are not aligned with the characteristics and needs of historic properties in the County.

Following a rigorous stakeholder engagement process, the County Executive's office recommended that the Frederick County Delegation introduce this bill, which will remove this tax credit from state statute and instead authorize the County to determine an appropriate tax credit for historic properties. Rather than being based on assessed value, the County's proposed credit would be based on expenses related to restoration and preservation. This proposed county-level tax credit is expected to be utilized at a much greater level than what is currently offered.

This legislation passed with bipartisan approval through the Frederick County Delegation. Thank you for your consideration and I respectfully ask for a favorable report on SB 769.

Sincerely,

A handwritten signature in blue ink, appearing to read "P.D. Corderman".

Paul D. Corderman  
District 2 – Washington & Frederick Counties