

# **Old Catonsville Becomes a National Register Historic District**

By David Wasmund,

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OCNA is now part of the newly designated Old Catonsville National Register Historic District. The National Park Service (NPS) approved listing Old Catonsville on the National Register of Historic Places on December 27, 2002.

This designation has no effect on any building within the historic district, unless you choose to apply for tax credits for rehabilitation work. The designation adds no new county, state or federal regulations on what you can or cannot do to your property (of course, all existing county zoning and building regulations still apply to all buildings within the district). However, when we were nominated to be a historic district, Old Catonsville was given a Maryland historic inventory number, which: 1) Baltimore County interprets as possibly requiring a zoning hearing before issuance of a razing permit for your house; and 2) requires Maryland to review any federally funded or regulated action for possible negative impact on the Maryland historic inventory (for example, the FCC license for the proposed cell phone tower at the Knights of Columbus property requires an MHT review). For all practical purposes, you can do whatever you want to your house or outbuilding as if the historic designation were not present. The details below are what buildings are included in the district, which ones are eligible to receive tax credits and general guidelines for obtaining those credits.

The center two pages of this newsletter is a map of the Old Catonsville National Register Historic District. Every building within the heavy black boundary line is included in the historic district. There are a few buildings along Frederick Road and on Smithwood Avenue that were omitted from the historic district because they were either too new (about 50 years old or less) or too drastically altered over the years. And a few buildings on Edmondson Avenue (outside of OCNA's and the Melvin Avenue Community Association's boundaries) were also included to the district because of their geographic and time relationship.

Within the historic district boundaries, those buildings contributing to the historic make up of the district are shaded black, while those not contributing to the district are not shaded (they weren't old enough). Only buildings contributing to the historic basis of the district are eligible for tax credits. Notice that a number of outbuildings are contributing and thus eligible to receive tax credits for approved work.

A Maryland income credit of 20% is available for renovations to contributing buildings in the Old Catonsville Historic District. These renovations must meet national standards for historic structures and must be approved by the Maryland Historical Trust (MHT), the state agency which implements the program in Maryland. An overview of what renovations and

materials are typically eligible for tax credits follows, but it is strongly recommended by the MHT that the plans be submitted for approval before the work begins. The application forms, as well as information regarding the tax credit program, can be seen or downloaded from the MHT website:

[www.marylandhistoricaltrust.net](http://www.marylandhistoricaltrust.net)

or from the NPS website:

[www.nps.gov](http://www.nps.gov)

The NPS website also provides the Secretary of the Interior's "Standards for Rehabilitation". If you are not on the internet, or have questions the websites do not seem to answer, the MHT point of contact is Ray Goodrow, (410) 514-7627, a local call from Catonsville.

An additional 20% federal income tax credit is available for the same renovations done to income producing properties within a National Register Historic District. In Old Catonsville, this would be for rental properties, the few businesses, and, with much difficulty, the churches.

Maryland's preservation tax credit is presently being considered for modification or cancellation by the legislature, in an effort to balance the state's budget. The tax credit program could unfortunately end before you get this newsletter.

## **Guidelines for making renovation projects eligible for tax credits**

- The building must be a contributing building within the Old Catonsville Historic District.
- The project must be completed within a 24 month period.
- The project must exceed \$5,000 in cost, for owner occupied residential renovations (for the 20% state income tax credit); or must exceed the greater of the adjusted cost basis of the structure or \$5,000, for income producing properties (for the 20% federal income tax credit). Income producing properties are eligible for both tax credits.
- Architectural, engineering and consulting fees paid as part of the renovation are eligible for tax credits, but not financing charges nor permit fees. A reasonable estimate of the value of owner supplied work (sweat equity) can be included for meeting the \$5,000 cost threshold as well as for tax credits.
- Exterior renovations are eligible if like materials are used (wooden replacement windows, with the same number of lites; replacement siding; window and door trim; porches; stairs; roofs; gutters and downspouts; painting) and do not negatively impact historic elements (no bump outs or new construction, including decks). Replacement of a slate roof with other materials (dimensional shingles) may be eligible for tax credits.

- Landscaping is generally not eligible for tax credits- this includes driveways, parking pads, fences, walls, walks, patios, decks and plantings, unless they can be shown to have been part of a significant historical landscape feature.
- Interior renovations, as long as they do not negatively impact historic elements (for example, moving staircases or major interior walls), are eligible for tax credits. This includes wiring, pipes, heating, air conditioning, basements, closets, kitchens and baths (including appliances, when part of the renovation package) and structural elements (plaster, molding, wainscoting, but not paint).
- Exterior renovations done on non original materials or additions present when the historic district was formed (asbestos siding put over German lap siding in the 1950s, or an addition from the 1960s) may be eligible for tax credits; all interior renovations to a contributing building (e.g., the inside of a non original addition) are eligible.
- Work completed within the last year or so before the historic district was designated may be eligible for tax credits, if it meets the standards for rehabilitation and is sufficiently well documented, with both before and after photographs, to allow the MHT to assess adherence to the standards.