

Ordinance No. 848-25

An Ordinance to Amend the Code
of the Town of Bel Air, Chapter 50, Article I, Financial Matters and
Chapter 246, Section 6, Certificate of Approval

WHEREAS, the Board of Town Commissioners has determined that historic preservation efforts are desirable and necessary to maintain the Town's traditional character; and

WHEREAS, the State of Maryland authorizes the Town of Bel Air to create a Historic Preservation Commission to regulate designated historic properties; and

WHEREAS, the State of Maryland Land Use Article, Title 8 outlines procedures for the Historic Preservation Commission; and

WHEREAS, the State of Maryland Tax-Property Article, Title 9-204 allows for the provision of a tax credit of up to 25% on real property within the Town, and

WHEREAS, the Town recognizes the need to modify the Town Code to be consistent with the Annotated Code of Maryland; and

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Bel Air Board of Town Commissioners that Chapter 50 and Chapter 246 of the Bel Air Town Code be amended to read as follows:

CHAPTER 50, Article I
FINANCIAL MATTERS

Section 50 – 4 Tax credit for historic restoration and preservation.

- A. Subject to the provisions of this section, there shall be allowed a tax credit on Town real property taxes based upon the amount expended by a private owner-taxpayer for restoration and preservation **approved by the Historic Preservation Commission** of any structure having historic or architectural value which is located within any historic district and/or site designated by the Historic Preservation Commission.^[1] The tax credit shall be limited to those expenses having to do with exterior features of a structure only, which include appurtenances and environmental settings, and not to expenses relating to the interior of a structure which are not subject to the jurisdiction of the Historic Preservation Commission. The tax credit shall be in an amount equal to 10% of the owner's expense for such restoration

and preservation, as indicated by properly documented receipts. **The Historic Preservation Commission may award a 25% tax credit for restoration which is consistent with the historic period of the structure's construction based on criteria in Chapter 246-6.**

- B. There shall be allowed a tax credit on Town real property taxes based upon the amount expended by an owner-taxpayer for new construction **approved by the Historic Preservation Commission** adjacent to and architecturally compatible with any structure having historic or architectural value which is located within any historic district and/or site designated by the Historic Preservation Commission. The tax credit shall be in an amount equal to 5% of the owner's expense of the cost of construction of an architecturally compatible new structure, as indicated by properly documented receipts.
- C. The tax credits referred to herein shall be allowed for the Town tax year immediately subsequent to the year in which the restoration or preservation work is completed, and any unused portion of this tax credit may be carried forward to subsequent tax years, not to exceed five tax years.
- D. Application for the tax credit referred to in this section shall be submitted with the certificate of approval application and shall be made at the time that the application is made for the building permit. At the time the Historic Preservation Commission takes action on the application for the certificate of approval for the work to be done it shall also make a determination whether the proposed work is eligible for the tax credit provided for in this section and shall also determine whether the structure has historic or architectural value within the meaning of § 9-204 of the Tax-Property Article of the Annotated Code of Maryland, as amended. It is the intent of this section that the Historic Preservation Commission be liberal in such determination. The tax credit application shall not be finally approved until final inspection and approval of the work by the Historic Preservation Commission or its designated staff and until the receipts required by this section have been filed with the Historic Preservation Commission, accompanied by the oath or affirmation of the owner-taxpayer, on such forms prescribed by the Commission, that the receipts are those for the actual expenditures in connection with the restoration and preservation of the structure.
- E. Notwithstanding any provision in this section to the contrary, no tax credit shall be allowed for any restoration or preservation work which has not been reviewed and approved in advance by the Historic Preservation Commission.
- F. The Historic Preservation Commission shall deny the credit if any aspect of the restoration and preservation work or new construction is not done in accordance with the Town of Bel Air Historic Preservation Commission Design Guidelines for Rehabilitation, Maintenance and New Construction.

- G. The approved application in the amount determined by the Historic Preservation Commission shall be forwarded to the Town Finance Department to be acted upon.

Chapter 246, Section 6 Historic Preservation

Section 246 – 6 Certificate of Approval

- A.** Application for certificate. Before the construction, alteration, repair, moving or demolition of a structure is undertaken on any designated site or structure within a designated district, if an exterior change is involved which would affect the historic, archaeological or architectural significance of a designated site within a designated district, any portion of which will be visible from public way, the person, firm, or corporation proposing to make such change shall file with the Historic Preservation Commission, through the Department of Planning and Community Development, an application for a certificate of approval to construct, alter, repair, move or demolish the site or structure. Every such application shall be referred to and considered by the Historic Preservation Commission and accepted, **accepted with conditions**, or rejected by the Historic Preservation Commission, **in whole or in part**. An application which is substantially identical to a rejected application may not be resubmitted to the Commission within one year after rejection. No permit for any such change may be granted until the Historic Preservation Commission has acted thereon as hereinafter provided.
- B.** Application review. In reviewing applications, the Historic Preservation Commission shall give consideration to:
- (1)** The historic, archaeological or architectural significance of the site or structure and its relationship to the historic, archaeological or architectural significance of the surrounding area;
 - (2)** The relationship of the exterior architectural features of the structure to the remainder of the structure and to the surrounding area;
 - (3)** The general compatibility of the proposed exterior design, scale, proportion, arrangement, texture and materials to the site or structure and to the surrounding area; and
 - (4)** Any other factors, including aesthetic factors, which the Historic Preservation Commission deems to be pertinent.
- C.** The Historic Preservation Commission shall consider only exterior features of a structure and shall not consider any interior arrangements.

- D.** The Historic Preservation Commission shall not disapprove an application except with respect to the several factors specified in Subsection **B** above **when reviewing any application for proposed construction, alteration, repair, or moving a structure within a designated site. The applicant will declare if they intend on acquiring a 10% tax credit on qualified work as provided by Section 50-4 of the Town of Bel Air code and declare if they are seeking an enhanced credit under the section on any of the qualified work. As part of the tax credit review, the Historic Preservation Commission shall have sole discretion in determining if the applicant has gone above and beyond the required criteria and provided improvements associated with the period of the original structure construction to acquire a 25% tax credit on qualified work based on one or more of the criteria outlined below:**
- (1) Provision of the historic period appropriate materials, design, and/or construction for any new work proposed.**
 - (2) Use of period specific construction techniques as part of the installation or replacement of proposed improvements.**
 - (3) Retrofit, rehabilitation, or replacement of historically inconsistent or undesirable products or materials on a designated site or structure.**
- E.** The Historic Preservation Commission shall be strict in its judgment of plans for those sites or structures determined by research to be of historic, archaeological or architectural significance. The Historic Preservation Commission shall be lenient in its judgment of plans for sites or structures of little historic, archaeological or architectural significance or for plans involving new construction, unless such plans would seriously impair the historic, archaeological or architectural significance of surrounding sites or structures. The Historic Preservation Commission is not required to limit new construction, alteration, or repairs to the architectural style of any one period.
- F.** If an application for a certificate of approval is submitted for construction, reconstruction or alteration affecting a site or the exterior of a structure or for the moving or demolition of a structure, the preservation of which the Historic Preservation Commission considers to be of unusual importance to Harford County or the Town of Bel Air, or unusual importance to the entire state or nation, the Historic Preservation Commission shall attempt with the owner of the structure to formulate an economically feasible plan for the preservation of the site or structure. Unless in these circumstances the Historic Preservation Commission is satisfied that the proposed construction, alteration, or reconstruction will not materially impair the historic, archaeological or architectural significance of the site or structure, the Historic Preservation Commission shall reject the application, filing a copy of its rejection with the Building Official.

BE IT ORDAINED If any provision of this Ordinance shall be held violative of any applicable law or unenforceable for any reason or *ultra vires*, the invalidity or unenforceability of any such provision shall not invalidate or render unenforceable any other provision hereof, which shall remain in full force and effect.

BE IT FURTHER ORDAINED that this Ordinance shall become effective on the _____ day of _____, 2025.

INTRODUCTION:

PUBLIC HEARING:

ENACTMENT:

EFFECTIVE:

AYES:

NAYS:

ABSENT:

Paula Etting, Chair

Board of Town Commissioners

Michael L. Krantz, Town Clerk