



Windows & Doors Preservation Tax Credit Overview

Tax Credit for Architecturally Compatible Windows and Doors for Residential Properties

Introduction

Building owners who restore existing windows and / or doors, or install new windows and / or doors, are eligible for a **ten percent (10%) City of Mount Rainier Tax Credit** if they are deemed historically and/or architecturally compatible with the style and period of the house.

The project requires **prior** approval from the City Manager. Once the approved project is complete, the applicant must submit “properly documented expenses” to the City Manager for a final approval of the project. The City Manager may inspect the completed project, or ask the Mount Rainier Design Review Board to inspect the completed project.

Application & Review Process

Building owners must submit an application for the preservation tax credit to the City Manager before work has begun on the project. Applications and forms are available at Mount Rainier City Hall, One Municipal Place, or on the City’s web site at www.mountrainiermd.org. In addition to the application, the home owner will be required to submit clear “before” photographs of every elevation of the house that work will be performed on, and close-up photographs of each individual window and /or door. These may be in either digital or printed form.

If windows or doors are being replaced, the applicant must include detailed manufacturer cut sheets and literature that indicate the materials, the lite patterns, the muntin profiles, etc.

The City Manager will forward the application, photographs, and manufacturers’ literature to the Mount Rainier Design Review Board. The City Manager will make the decision to approve, disapprove, or ask for modifications to the project, for purposes of the City preservation tax credit, based on the comments from the review.

Disqualifiers for a Project

The project will not qualify for the city preservation tax credit if prior alterations have so compromised the architectural integrity of the structure it is no longer considered a contributing resource to the Mount Rainier National Register Historic District. The state tax credit automatically makes a project eligible for the city tax credit. Therefore, if a building owner received a state tax credit, they should complete the Expense Reimbursement Application for a city tax credit.

Properly Documented Expenses

Properly documented expenses include itemized receipts, a list of the receipts with a total cost amount indicated, and photographs of the project before and after completion, copies of any required City building permits, and an oath or affirmation by the building owner that the project qualifies for the preservation tax credit, and the taxpayer has paid for the work. The value of labor provided by the building owner cannot be included as a documented expense. Building Permit Applications, Preservation Tax Credit Application, and completed Project Expense Reimbursement forms are available at Mount Rainier City Hall, One Municipal Place, or on the City’s web site at www.mountrainiermd.org.