

MONTGOMERY COUNTY, MD – DISABILITY NETWORK DIRECTORY

Property Tax Credits – County, State & Federal

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This is a project of the Montgomery County Commission on People with Disabilities.

To submit an update, add or remove a listing, or request an alternative format, please contact: MCCPWD@montgomerycountymd.gov.

Design For Life Property Tax Incentive Program – Montgomery County Government

Department of Permitting Services
2425 Reddie Drive, 7th Floor
Wheaton, MD 20902

311 (in the County)
240-777-0311 (outside of the County)

www.montgomerycountymd.gov/design

Design for Life, managed by the Department of Permitting Services, provides partial tax credits to property owners or home builders who install measures that improve accessibility, visit-ability and/or live-ability of residential homes. This legislation was promoted through efforts of the Commission for People with Disabilities and embraced by the County Council and the County Executive. For retrofits to existing single family homes, such accessibility measures can include things like installing entry doors wide enough for wheelchairs, providing a no-step entry into the home, improving bathroom access with grab bars or roll-in showers, wider doorways, etc. This model program was initiated in Montgomery County to improve the ability of all residents to manage more successfully in homes, to improve people's ability to age in place and to make homes more accessible to visitors of all ages.

Credits are available for accessibility features added to single family homes and condominiums. Tax credits for improvements that make a home qualify as a visitable or livable home are available for single family homes and townhouses. If you add a feature and it costs at least \$500 up to \$2,500 you get a 50% credit. If you make your home visitable the credit is \$3,000 and if you make it livable the credit is \$10,000, credit max is \$2,000 per year. For more information view www.montgomerycountymd.gov/design/Resources/Files/PDF/DFLTaxCreditIncentiveTable.pdf.

The process for building permits with Design for Life (DFL) features is as follows:

1. When a building permit with Design for Life (DFL) features has received the final inspection for the project from the Department of Permitting Services (DPS), the homeowner/applicant must complete and submit the DFL tax credit application (see attached).
2. The applicant must submit the required documentation along with tax credit application, which consists of contracts, receipts, and invoices to demonstrate the cost or amount of money spent for the project along with a complete list of features and costs of each feature.
3. The application is then reviewed and DPS signs off on the affidavit.
4. The tax credit application package is then sent to the Finance Office electronically to process the tax credit information.

Download Design for Life Property Tax Incentive application:

www.montgomerycountymd.gov/design/Resources/Files/PDF/DesignForLifeApplicationforTaxCredit.pdf

State of Maryland Independent Living Tax Credit – MD Department of Housing and Community Development

Attn: Jack Daniels, CDA Lending and Risk Director Special Loans and Administration
Maryland Department of Housing and Community Development
7800 Harkins Road, 3rd Floor
Lanham, MD 20706

301-429-7400 (Toll Free)

<https://dhcd.maryland.gov/Pages/ILTC/default.aspx>

Allowing an individual a credit against the State income tax equal to 50% of the renovation costs incurred during the taxable year to provide accessibility and visit-ability features to an existing home; providing that the credit may not exceed \$5,000; requiring applicants to file a specified application and an amended return; applying the Act to all taxable years beginning after December 31, 2017; requiring the Department of Housing and Community Development to administer the credit which may not exceed \$1,000,000 in a calendar year; etc. Qualified work that takes place during 2018 may be eligible for a tax credit in 2019. Submit your application to DHCD by June 1st of the current calendar year.

Federal Tax – IRS – Home Modifications under Medical and Dental Expenses

www.irs.gov/publications/p502

1-800-829-1040 (Toll Free)

You can deduct the cost of home modifications on your federal income tax if they are medically necessary. You need a written recommendation from a doctor to prove the expense is needed due to a disability or medical condition for yourself, a spouse or a dependent. You also need an appraisal from a competent real estate appraiser to prove how much value (if any) a home modification adds to your property. You can also claim a deduction for operating and maintaining the modifications (e.g., a wheelchair lift, stair glide, ramp), whether or not the modification qualified as a medical expense. If a medically necessary home modification does not increase the value of your property, you can deduct the full cost. If it adds value to your property, you can deduct the differences between the cost of the modifications and the value it adds to the property. For example, if a modification costs \$3,000, but adds \$1,000 of value to your property, you can deduct \$2,000.

Home Modifications

See also [Housing – Home Modification & Design Consultation](#)

Modifications such as grab bars in showers, lowered kitchen counters, wider doorways, and ramps can help people with disabilities continue to live in their own home. Please note that if you are a renter, many landlords are required by law to make reasonable accommodations to the building's policies to help you live in your building. They may also be required to allow you to make reasonable adjustments inside your living space at your expense. For information about landlords' home modification legal responsibilities please visit:

www.nolo.com/legal-encyclopedia/disabled-renters-housing-rights-30121.html

Home Modifications Directory – Maryland Department of Disabilities

<http://mdod.maryland.gov/mdtap/Documents/Home%20Modifications%20Directory%202016.pdf>

Provides information on accessible modifications funding and a list of Maryland contractors who can make modifications to your home.

Local Home Modification Programs

- [Baltimore City Housing Rehabilitation Services Program](#)
- [Howard County Home Modifications and Fall Prevention Program](#)
- [Montgomery County Design for Life Tax Credit Program](#)

Paying for Home Modifications

- [Maryland Assistive Technology Loan Program](#) can provide low-interest loans for home modifications and assistive technology.
- [Accessible Homes for Seniors](#) administered by the Maryland Department of Housing and Community Development provides loans and grants to seniors who need to modify their homes.

Accessible Design Standards

- [2010 ADA Guidelines for Accessible Design](#)
- [Maryland Accessibility Code](#)
- [Accessibility \(Design and Construction\) Requirements for Covered Multifamily Dwellings Under the Fair Housing Act](#) - Joint Statement of the Department of Housing and Urban Development and the U.S. Department of Justice that answers frequently asked questions about accessibility in multifamily buildings.