

**MEMORANDUM OF UNDERSTANDING FOR HISTORIC PRESERVATION TAX
CREDIT ELIGIBILITY
BETWEEN
THE TOWN OF BOONSBORO
AND
THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY,
MARYLAND**

This Memorandum of Understanding for Historic Preservation Tax Credit Eligibility (the “MOU”) is made this ____ day of _____, 2025 (the “Effective Date”) by and between the Town of Boonsboro, a Maryland municipal corporation (the “Town”), and the Board of County Commissioners of Washington County, Maryland, a body corporate and politic and a political subdivision of the State of Maryland (the “County”), for Historic Preservation Tax Credit Eligibility for the purpose of making certain properties within the County eligible for a historic preservation tax credit where the property qualifies as a historic structure, and where the property is located in a qualified municipality as further explained this MOU. The Town and the County may collectively be referred to as the “Parties.”

RECITALS

- A. On April 23, 2024, the County enacted Ordinance 2024-23 (the “Ordinance” or the “Tax Credit Ordinance”), an ordinance designed to further expand a 1990 County ordinance which granted a County property tax credit to certain historic structures located in specifically defined districts within the County.
- B. The purpose of the Tax Credit Ordinance is to expand its eligibility to all citizens within the County who possess Historic Structures which may be eligible for a property tax credit.
- C. The Tax Credit Ordinance provides that a Historic Structure situated within a “Qualified Municipality” may qualify for the property tax credit granted by the Ordinance.
- D. A “Qualified Municipality” is defined as a municipality with exterior design requirements that are equivalent to those established by the Historic District Commission.
- E. A municipality may also become a “Qualified Municipality” if the municipality executes a Memorandum of Understanding whereby the municipality grants permit review authority to the Historic District Commission.

NOW, THEREFORE, in consideration of the foregoing Recitals, each of which is incorporated in and made a substantial part of this MOU, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, and intending to be legally bound, the Parties hereby covenant and agree as follows:

1. Consistent with Section 1.04b(i) of the Tax Credit Ordinance, a municipality may become a Qualified Municipality by granting permit review authority to the County's Historic District Commission.
2. The Town hereby agrees to grant the Historic District Commission the authority to review and apply exterior design review requirements to applicants seeking property tax credits for their Historic Structures.
3. The Historic District Commission agrees to review applications for properties located within the Town, and to use the same exterior design review standards that it uses for all Historic Structures within the County.

IN WITNESS WHEREOF, the Parties have caused this MOU to be duly executed and delivered.

ATTEST: MAYOR AND COUNCIL OF
BOONSBORO, MARYLAND

Jesse Powers, Town Clerk

By: _____
Howard W. Long, Mayor

ATTEST: BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

Dawn Marcus, County Clerk

By: _____
John F. Barr, President