

(4) (I) "CERTIFIED HERITAGE STRUCTURE" MEANS A STRUCTURE THAT IS LOCATED IN THE STATE AND IS:

1. LISTED IN THE NATIONAL REGISTER OF HISTORIC PLACES;

2. DESIGNATED AS A HISTORIC PROPERTY UNDER LOCAL LAW AND DETERMINED BY THE DIRECTOR TO BE ELIGIBLE FOR LISTING ON THE NATIONAL REGISTER OF HISTORIC PLACES;

3. A. LOCATED IN A HISTORIC DISTRICT LISTED ON THE NATIONAL REGISTER OF HISTORIC PLACES OR IN A LOCAL HISTORIC DISTRICT THAT THE DIRECTOR DETERMINES IS ELIGIBLE FOR LISTING ON THE NATIONAL REGISTER OF HISTORIC PLACES; AND

B. CERTIFIED BY THE DIRECTOR AS CONTRIBUTING TO THE SIGNIFICANCE OF THE DISTRICT; OR

4. LOCATED IN A CERTIFIED HERITAGE AREA AND CERTIFIED BY THE MARYLAND HERITAGE AREAS AUTHORITY AS CONTRIBUTING TO THE SIGNIFICANCE OF THE CERTIFIED HERITAGE AREA.

(II) "CERTIFIED HERITAGE STRUCTURE" DOES NOT INCLUDE A STRUCTURE THAT IS OWNED BY THE STATE, A POLITICAL SUBDIVISION OF THE STATE, OR THE FEDERAL GOVERNMENT.

(5) "CERTIFIED REHABILITATION" MEANS A COMPLETED REHABILITATION OF A CERTIFIED HERITAGE STRUCTURE THAT THE DIRECTOR CERTIFIES IS A SUBSTANTIAL REHABILITATION IN CONFORMANCE WITH THE REHABILITATION STANDARDS OF THE UNITED STATES SECRETARY OF THE INTERIOR.

(6) "COMMERCIAL REHABILITATION" MEANS A REHABILITATION OF A STRUCTURE OTHER THAN A SINGLE-FAMILY, OWNER-OCCUPIED RESIDENCE.

(7) "DIRECTOR" MEANS THE DIRECTOR OF THE MARYLAND HISTORICAL TRUST.

(8) "LOCAL HISTORIC DISTRICT" MEANS A DISTRICT THAT THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION, OR THE MAYOR AND CITY COUNCIL OF BALTIMORE, HAS DESIGNATED UNDER LOCAL LAW AS HISTORIC.

(9) "QUALIFIED REHABILITATION EXPENDITURE" MEANS ANY AMOUNT THAT:

(I) IS PROPERLY CHARGEABLE TO A CAPITAL ACCOUNT;

(II) IS EXPENDED IN THE REHABILITATION OF A STRUCTURE THAT BY THE END OF THE CALENDAR YEAR IN WHICH THE CERTIFIED REHABILITATION IS COMPLETED IS A CERTIFIED HERITAGE STRUCTURE;

(III) IS EXPENDED IN COMPLIANCE WITH A PLAN OF PROPOSED REHABILITATION THAT HAS BEEN APPROVED BY THE DIRECTOR ~~AND DOES NOT~~