

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) "NATIONAL REGISTER STRUCTURE" MEANS A STRUCTURE THAT IS:

(I) LISTED ON THE NATIONAL REGISTER OF HISTORIC PLACES; OR

(II) LOCATED IN A HISTORIC DISTRICT LISTED ON THE NATIONAL REGISTER OF HISTORIC PLACES AND CERTIFIED BY THE DIRECTOR AS CONTRIBUTING TO THE SIGNIFICANCE OF THE DISTRICT.

that: [(9)] (10) "Qualified rehabilitation expenditure" means any amount

(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;