Design for Life Tax Credit Incentive Program

Accessibility	Property Tax Credit – runs with property	School Impact Tax Credit	Applicability	Program annual limit	Type of residence ownership
Feature 1. no-step front door entrance or a no-step entrance to another location providing access to the main living space 2. ramp creating a no-step entrance 3. interior doorway w/32-inch clear opening 4. exterior doorway w/32-inch clear opening + exterior lighting controlled from inside the residence or automatic or continuously on; 5. walls around a toilet, tub, or shower reinforced and properly installed grab bars 6. maneuverable bathroom or kitchen 7. an exterior or interior elevator or lift or stair glide unit; 8. accessibility-enhanced bathroom, including a walk-in or roll-in shower or tub 9. alarm, appliance, and control structurally integrated to assist with a sensory disability	50% of eligible costs Up to $2500 less other subsidy Amount of credit that exceeds tax imposed carries over	NA	Expenditures in excess of $500 Incurred within 12 months of application	$100,000	Multi-family condo Attached sf Detached sf
Level I (Visitable) • permanent addition • single family residence • at least one no-step entrance • connected to an accessible route • to a place to visit on the entry level • a usable powder room or bathroom, and • a 32-inch nominal clear width interior door	Up to $3000 less other subsidy including school impact tax credit Maximum credit to be applied in any tax year is $2000 and excess credit carries over	5% of the single family houses in project- $500/Level I house 10% of the single family houses in project- $1,000/Level I house 25% of the single family houses in project- $1,500/Level I house 30% of the single family houses in project- $2,000/level I house Applies only where there is no bonus density for DFL units	Expenditures in excess of $500 Incurred within 12 months of application	$500,000	Attached or detached single family
Level II (livable) Visitable criteria above PLUS Accessible circulation path that connects the accessible entrance to an accessible kitchen, a full bath, and at least one accessible bedroom	Up to $10,000 less other subsidy including school impact tax credit Maximum credit to be applied in any tax year is $2000 and excess credit carries over	NA	Expenditures in excess of $500 Incurred within 12 months of application	$500,000	Attached or detached single family