

Ohio Historic Preservation Tax Credits II Federal Historic Preservation Tax Incentives

State Historic Preservation Office



Economic Impact of Historic Preservation

ANNUAL REPORT ON THE ECONOMIC IMPACT OF THE FEDERAL HISTORIC TAX CREDIT FOR FY 2014

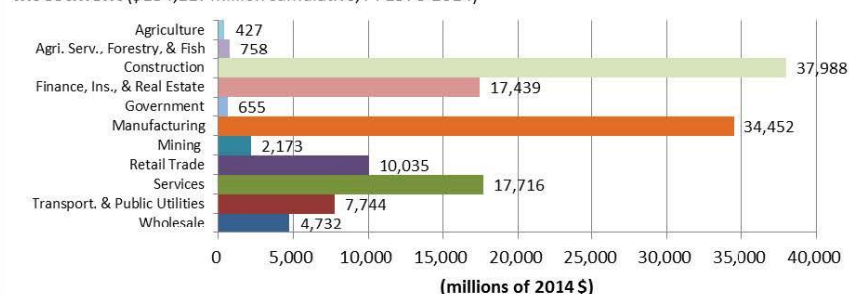
SUMMARY EXHIBIT 1

National Economic and Tax Impacts of Federal HTC-related Activity

FY 1978 through FY 2014 (HTC Investment: \$117.6 billion in 2014 dollars)

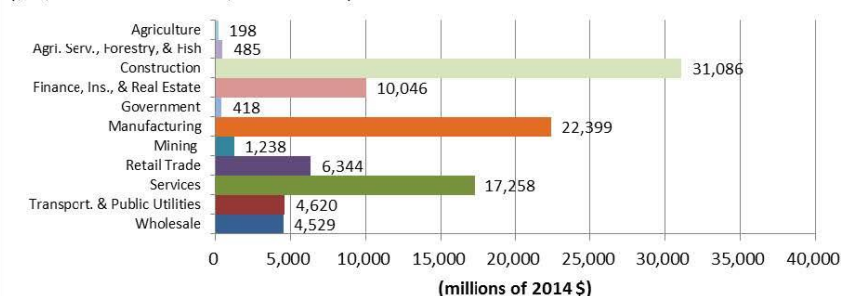
Gross Domestic Product by Sector from Federal Historic Preservation

Investment (\$134,117 million cumulative, FY 1978-2014)



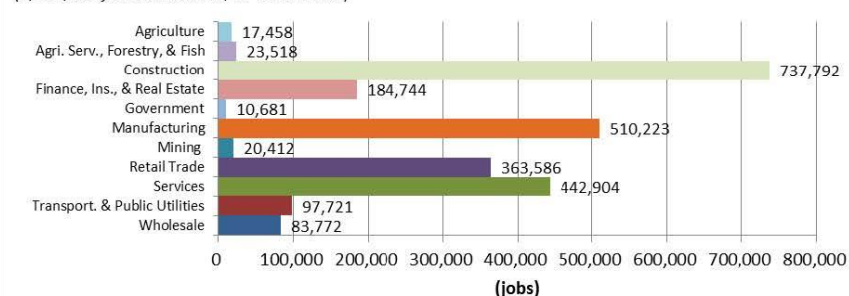
Income Created by Sector from Federal Historic Preservation Investment

(\$98,663 million cumulative, FY 1978-2014)



Jobs Created by Sector from Federal Historic Preservation Investment

(2,492,811 jobs cumulative, FY 1978-2014)



SUMMARY EXHIBIT 2

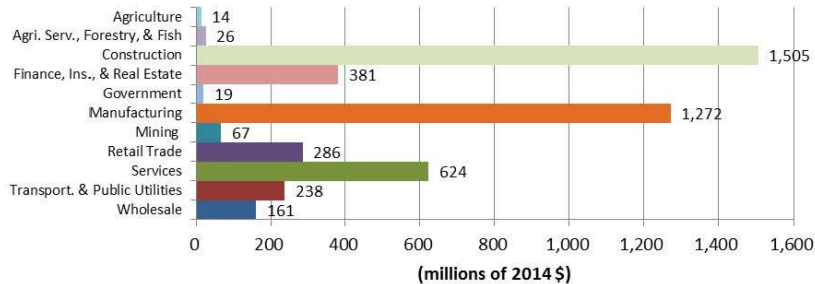
National Economic and Tax Impacts of Federal HTC-related Activity

FY 2014 (HTC Investment: \$4.8 billion)

Economic Impact of Historic Preservation

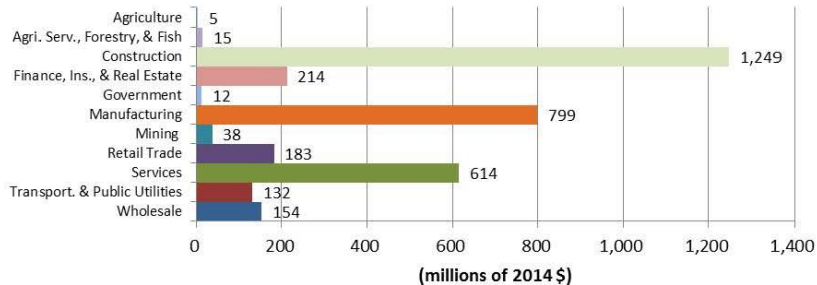
Gross Domestic Product by Sector from Federal Historic Preservation

Investment (\$4,592 million, FY 2014)



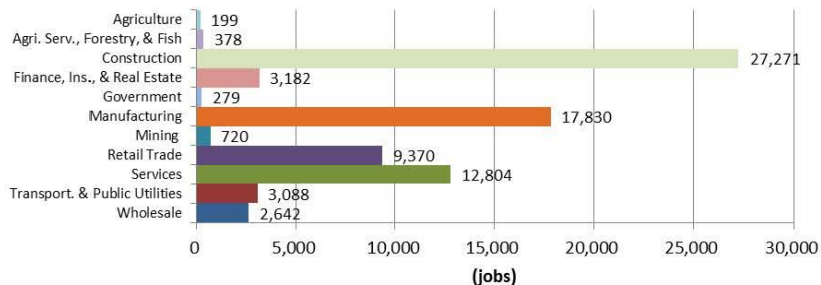
Income Created by Sector from Federal Historic Preservation Investment

(\$3,414 million, FY 2014)



Jobs Created by Sector from Federal Historic Preservation Investment

(77,762 jobs, FY 2014)



Rehabilitation

Rehabilitation is “...the act or process of making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical, cultural, or architectural values.”



Exterior before and after



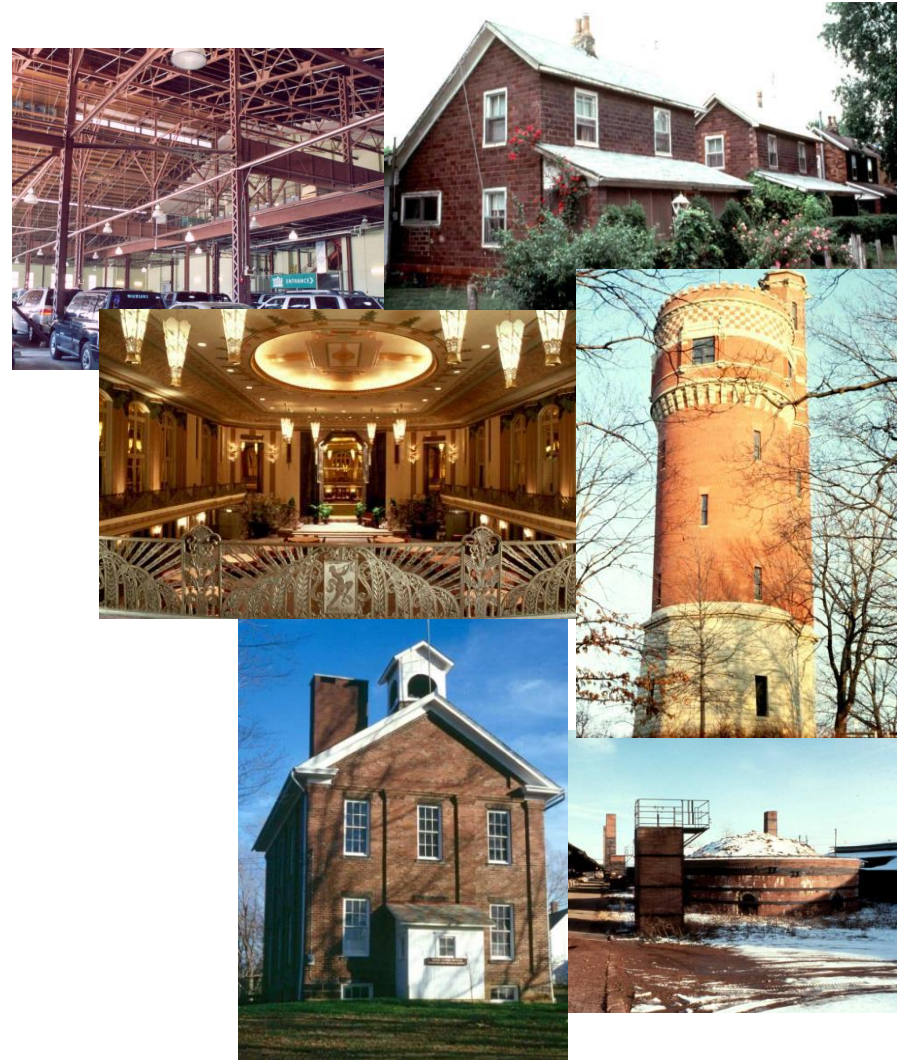
Interior before and after

Federal Historic Preservation Tax Credit

- 20% federal tax credit for rehabilitation of incoming producing properties that are listed in the National Register of Historic Places & determined to be historic
- Non-competitive & no rounds
- Must be considered a substantial rehabilitation per IRS requirements – (QREs)
- Administered by National Park Service in partnership with IRS and State Historic Preservation Offices (SHPOs)
- Five year look-back period
- Work must meet the Secretary of the Interior's Standards for Rehabilitation.

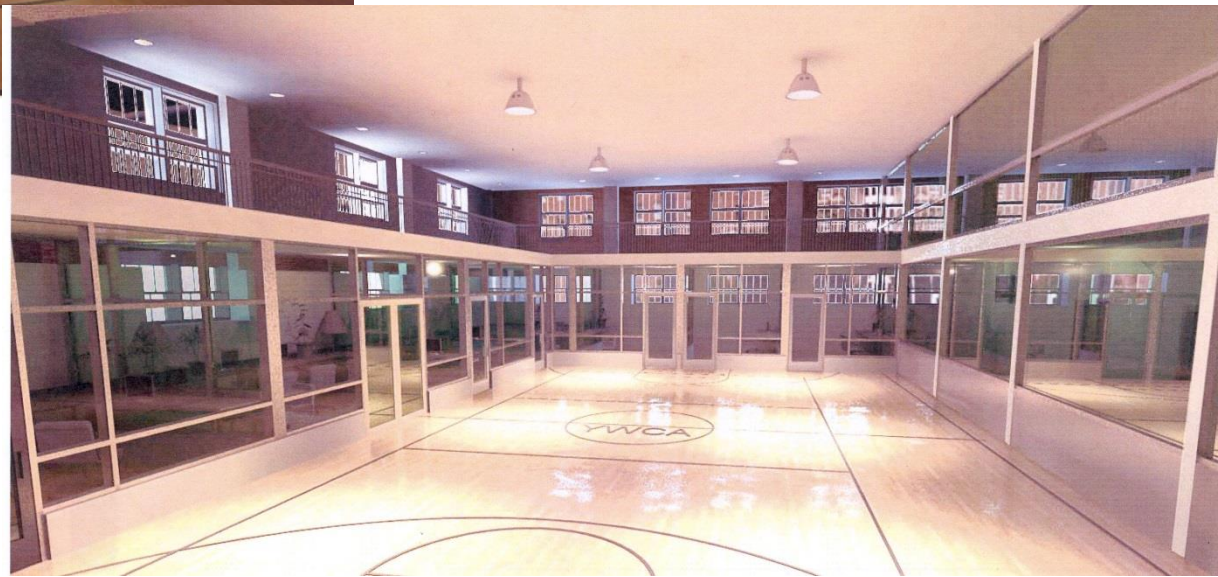
Secretary of the Interior's Standards for Rehabilitation

- Ten common sense principles emphasizing:
 - ✓ Preservation of historic character
 - ✓ Repair rather than replacement
 - ✓ Compatibility of alterations
- All types of historic buildings
- Pertains to exterior and interior features and spaces



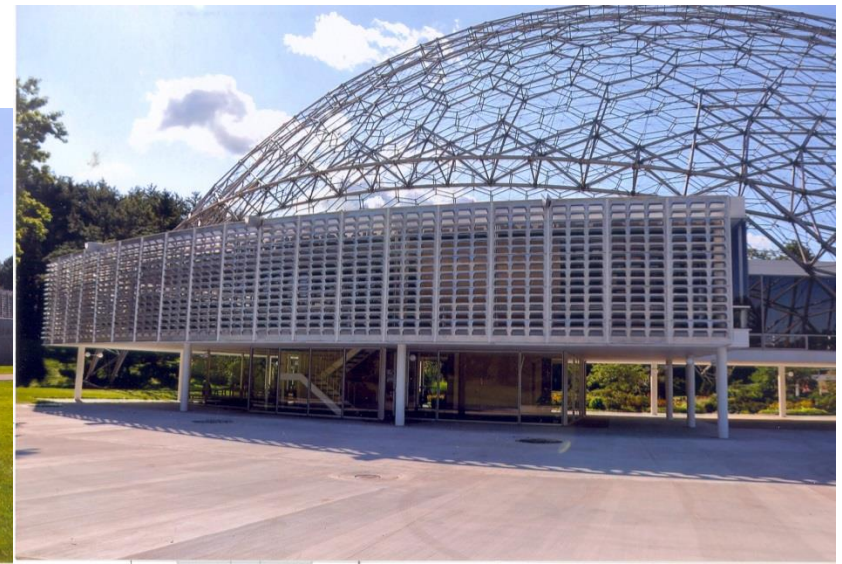
Standard 1

Find a Compatible Use



Standard 2

Preserve Historic Character



Standard 3

Don't Create a False Sense of History



Standard 4

Preserve Additions That Have Gained Significance



Standard 5

Preserve Distinctive Features



Standard 6

Repair Rather Than Replace



Standard 7 Do Not Cause Damage to Historic Building Materials



Standard 8

Protect Significant Archaeological Resources



Standard 9

Ensure that Additions are Compatible



Standard 10

Ensure that Additions are Reversible



Applying for the Federal Tax Credit

- First Step: Preliminary meetings with Technical Preservation Services Department (required for OHPTC)
 - Informal discussion, not a final recommendation (non-binding – meant to be informational)
 - Photographs and drawings facilitate the discussion
 - Red Flag of potential issues
- Applications are available on-line and through the State Historic Preservation Office (SHPO).
www.ohiohistory.org/taxincentives

Federal Application Review Timeframe



- SHPO has a 30 calendar day review from the time any complete application is received – **ALL applications are reviewed in the order received**
- When additional information is required, the SHPO 30 day review “clock” begins anew (and responses are placed in the queue in the order the additional information is received).
 - It benefits the applicant to submit a complete application submission from the beginning of the review process.
- SHPO recommendations are forwarded to NPS
 - NPS has 30 days to review once the federal application fee has been paid, and NPS determines that the submission is complete (NPS also reviews in the order received)

Part 1 Applications

- Is the building historic?

- Time sensitive

- ❖ If work is completed and building placed in service prior to the submission of Part 1, the project will likely **not** qualify for the 20% federal tax credits (IRS rule)

- Properties included within a historic district and individual listings with multiple buildings – district map w/property indicated -required
- Properties seeking any type of preliminary determination

- ❖ individual listing or listing of a potential district must, at minimum, submit a draft of the narrative portions of the National Register form along with the Part 1 application

- Applicant's original signature required and signature box filled in correctly – this applies to every application. SHPO is not permitted to alter the applicant-completed cover sheets for any application.
- Hard copy submissions of all materials required for every application part (Part 1, 2, 3, and Amendment)



UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE
HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE

OMB Approved
No. 1024-0009
Form 10-108
Rev. 2014

NPS Project Number

Instructions: This page must bear the applicant's original signature and must be dated. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.

1. Property Name

Street _____

City _____ County _____ State _____ Zip _____

Name of Historic District _____

☐ National Register district ☐ certified state or local district ☐ potential district

2. Nature of request (check only one box)

☐ certification that the building contributes to the significance of the above-named historic district or National Register property for rehabilitation purposes.

☐ certification that the building contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.

☐ certification that the building does not contribute to the significance of the above-named district.

☐ preliminary determination for individual listing in the National Register.

☐ preliminary determination that a building located within a potential historic district contributes to the significance of the district.

☐ preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

3. Project Contact (if different from applicant)

Name _____ Company _____

Street _____ City _____ State _____

Zip _____ Telephone _____ Email Address _____

4. Applicant

I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable] (1) ☐ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or (2) ☐ I am not the fee simple owner of the above-described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011). For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 5 years.

Name _____ Signature _____ Date _____

Applicant Entity _____ SSN _____ or TIN _____

Street _____ City _____ State _____

Zip _____ Telephone _____ Email Address _____

NPS Official Use Only

The National Park Service has reviewed the Historic Preservation Certification Application – Part 1 for the above-named property and has determined that the property:

☐ contributes to the significance of the above-named district or National Register property and is a "certified historic structure" for rehabilitation purposes.

☐ contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes.

☐ does not contribute to the significance of the above-named district.

Preliminary Determinations:

☐ appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.

☐ does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.

☐ appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.

☐ appears to contribute to the significance of a registered historic district if the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS is expanded by the State Historic Preservation Officer.

☐ does not appear to qualify as a certified historic structure.

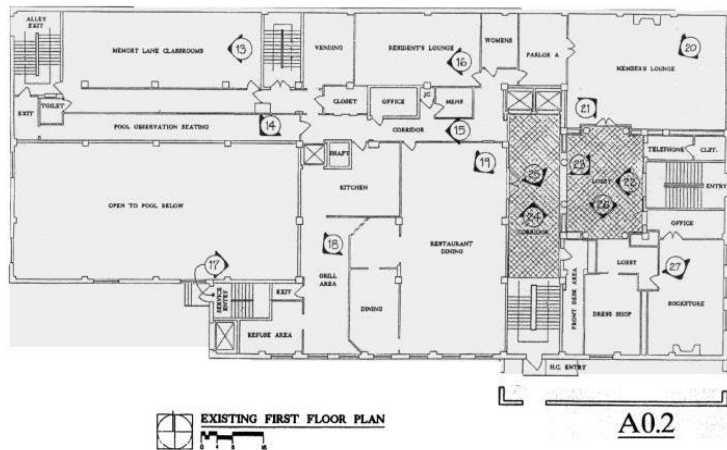
Date _____ National Park Service Authorized Signature _____

☐ NPS comments attached

Part 1 Applications



SAMPLE PHOTO KEY



- Two identical sets of true “before” photographs of the building and site
 - Exterior elevations
 - Interior view and floors
 - Clear, well-focused, well-lit
- All photos must be labeled on the back with:
 - Address
 - Date photo taken
 - Brief description of view being shown
 - “before,” “during,” or “after”
 - Numbered sequentially and keyed to site and floor plans – (to be included)
 - Property must retain sufficient integrity of materials to be considered a building and historic

Certification of Rehabilitation

Preparing Part 2 Applications

- Projects must meet all ten Secretary of the Interior's Standards for Rehabilitation
- The Standards do not require you to take certain actions
 - they only apply when you are proposing to do something physically to the building

(Remember that for all application parts, regardless of what they are, NPS requires two complete hard copy sets of all materials, and the application cover sheets may not be altered in any way and must be fully completed with the applicant's original signature.)

Part 2 Application Submission

Provide an introduction to summarize the project. Include all features of the building and its site, historic or not.

- Explain everything to be done!
 - inside and outside no matter who's paying
 - in **detail** in the narrative of the application
 - This means detail that is sufficient for us to determine the effect of the proposed work on the building and its components. Cannot simply refer to drawings or Preservation Briefs
- Unknown Work Item?
 - state that but also indicate the intended visual impact and state that no work will be done until details are submitted for review and approval by the SHPO & NPS **However, there must be sufficient detailed work descriptions to constitute a project**

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE
HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 2 – DESCRIPTION OF REHABILITATION

OMB Approved
No. 1024-0009
Form 10-168
Rev. 2014

NPS Project Number: _____

Instructions: This page must bear the applicant's original signature and must be dated. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.

1. **Property Name**
Street _____
City _____ County _____ State _____ Zip _____
Name of Historic District _____
☐ Listed individually in the National Register of Historic Places; date of listing _____
☐ Located in a Registered Historic District; name of district _____
☐ Part 1 – Evaluation of Significance submitted? _____ Date submitted _____ Date of certification _____

2. **Project Data**
Date of building _____ Estimated rehabilitation costs (GORE) _____
Number of buildings in project _____ Floor area before / after rehabilitation _____ / _____ sq ft
Start date (estimated) _____ Use(s) before / after rehabilitation _____ / _____
Completion date (estimated) _____ Number of housing units before / after rehabilitation _____ / _____
Number of phases in project _____ Number of low-moderate income housing units before / after rehabilitation _____ / _____

3. **Project Contact** (if different from applicant)
Name _____ Company _____
Street _____ City _____ State _____
Zip _____ Telephone _____ Email Address _____

4. **Applicant**
I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable] (1) ☐ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or (2) ☐ I am not the fee simple owner of the above-described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011). For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.
Name _____ Signature _____ Date _____
Applicant Entity _____ SSN _____ or TIN _____
Street _____ City _____ State _____
Zip _____ Telephone _____ Email Address _____
☐ Applicant, SSN, or TIN has changed since previously submitted application.

NPS Official Use Only
The National Park Service has reviewed the Historic Preservation Certification Application – Part 2 for the above-named property and has determined that:
☐ the rehabilitation described herein is consistent with the historic character of the property and, where applicable, with the district in which it is located and that the project meets the Secretary of the Interior's Standards for Rehabilitation. This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is complete.
☐ the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's Standards for Rehabilitation if the attached conditions are met.
☐ the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation.

Date _____ National Park Service Authorized Signature _____
☐ NPS conditions or comments attached

Part 2 Applications

- Most projects will require some drawings
- Drawings must be legible
- Remember that it is not sufficient to state in in the application's description section "see drawings" – the work must be described in words in the application narrative to be considered part of the project. The drawings simply provide a visual for the proposed work that has been described in the application narrative.
- Other supplemental materials may include specifications, window survey, cut sheets, renderings, physical mock-ups of additions and sightline studies, sample materials, sample installations/mock-ups (windows), color-coded plans (interior and/or exterior)
- Indicate and explain/describe phased projects (federal tax credit projects taking 24-60 months)



Describe existing feature and its condition:

Description: the original wood double-hung 2/2 windows are in place throughout this 5-story building and are visible on all four facades, with the front being the primary elevation. The historic glass remains in most areas. The condition of 80% of the windows is fair to good (easily repairable), with some 20% of the total windows across all the facades in poor condition (see close-up and overall before window photos 23-38) due to missing glass, severely rotted wood members and separation; requiring more extensive repairs.

Describe work and impact on existing feature:

Original windows are to be retained in all locations. Windows in good condition will be gently hand scraped, sanded, and repainted in a medium gray color, similar to the color currently on the windows. Those windows in fair condition that are in need of repair will be photo-documented, carefully removed, and numbered as to location, and repaired to match. The repairs will entail, the use of epoxy and reattaching any loose members. Where wood window members are actually damaged beyond reasonable repair, (approximately 20% of the windows total between all four elevations have window members damaged beyond repair) those members will be photographed and milled to match exactly the historic member and reinstated. Any replacement glass will match the historic glass. Glazing will match. All repaired windows will be painted medium gray and returned to their historic openings and positions within the openings. After photos will be submitted of the window work.

SHPO Options for Part 2 Comments to NPS

- Project meets the Standards for Rehabilitation
- Project meets the Standards only if listed conditions are met
- Project does not meet the specific Standard(s)
- Project warrants denial for lack of information
- Project is being forwarded without recommendation

Window Tips

- Show window unit installed in the wall system via elevation and section drawings
- How does it fit...
 - In the historic window opening
 - Within the plane of the opening
- Show what is being left in place...
 - Blocking
 - Jambs, etc.
- How is it attached
- Show adequate detail of any extra features of wood or steel windows – *for example...*
 - Transom bar
 - Mullion
 - Operator
 - Brick mould
 - Hung window should include sections through upper and lower sash

Window Tips


- Elevation and Section Drawings
 - Draw at sufficient scale
 - Mock-ups helpful
 - Photos useful but not a substitute for drawings
- Primary Elevations/Significant Secondaries
 - Must demonstrate that historic windows were damaged beyond reasonable repair via photos
 - When damage is beyond reasonable repair, submit elevation and section drawings (to matching scale) of:
 - Historic windows and
 - Proposed windows
- **Wait for NPS approval before ordering your windows**

Fees & Appeals

- NPS fees at <http://www.nps.gov/tps/tax-incentives/app-process/fees.htm>
- NPS decisions may be appealed to the Chief Appeals Officer

Amendments

- Submitted after NPS has approved the Part 2
- If a written response is required
- Required when submitting materials promised in the Part 2 or subsequent amendments
- Required for describing new work – *5 Year Look-Back* (post Part 3)
Used to request in-progress reviews (phased)
- When in doubt check with your Part2/Part 3 reviewer

 UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

HISTORIC PRESERVATION CERTIFICATION APPLICATION
AMENDMENT / ADVISORY DETERMINATION

OMB Approved
No. 1024-0009
Form 10-108
Rev. 2014

NPS Project Number

Instructions: This page must bear the applicant's original signature and must be dated.

1. Property name _____
Property address _____

2. This form ☐ includes additional information requested by NPS for an application currently on hold.
☐ updates applicant or contact information.
☐ amends a previously submitted ☐ Part 1 ☐ Part 2 ☐ Part 3 application.
☐ requests an advisory determination that phase _____ of _____ phases of this rehabilitation project meets the Secretary of the Interior's Standards for Rehabilitation. Phase completion date _____
Estimated rehabilitation costs of phase (QRE) _____

Summarize information here; continue on following page if necessary.

3. Project Contact (if different from applicant)
Name _____ Company _____
Street _____ City _____ State _____
Zip _____ Telephone _____ Email Address _____

4. Applicant
I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable] (1) ☐ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or (2) ☐ if I am not the fee simple owner of the above-described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011). For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 5 years.

Name _____ Signature _____ Date _____
Applicant Entity _____ SSN _____ or TIN _____
Street _____ City _____ State _____
Zip _____ Telephone _____ Email Address _____
☐ Applicant, SSN, or TIN has changed since previously submitted application.

NPS Official Use Only

The National Park Service has reviewed this amendment to the Historic Preservation Certification Application and has determined that the amendment:

☐ meets the Secretary of the Interior's Standards for Rehabilitation.
☐ will meet the Secretary of the Interior's Standard for Rehabilitation if the attached conditions are met.
☐ does not meet the Secretary of the Interior's Standards for Rehabilitation.
☐ updates the information on file and does not affect the certification.

Advisory Determinations:

☐ The National Park Service has determined that the work completed in this phase is consistent with the Secretary of the Interior's Standards for Rehabilitation. This determination is advisory only. A formal certification of rehabilitation can be issued only after all rehabilitation work and any associated site work or new construction have been completed. This approval could be superseded if it is found that the overall rehabilitation does not meet the Secretary's Standards. A copy of this form will be provided to the Internal Revenue Service.

Date _____ National Park Service Authorized Signature _____

☐ NPS conditions or comments attached

Amendments

- Summarize all changes, additions & deletions
- Describe the original proposal and the amended proposal, making clear what is different in the Amendment narrative and in any supplemental information
- Most amendments require accompanying materials
 - Drawings must clearly show what has been revised/is different (cloud or in some other way mark revisions)
- Combine revisions on one Amendment, if possible, and await NPS approval. Allow a minimum of 60 days (not including mail time) for completion of the Amendment review process by SHPO and NPS - if the Amendment submission is complete upon SHPO receipt and does not require additional information. Build this time into your project.

Certification of Completed Work

Part 3 Applications

- All work must be complete with all areas of the building finished at least to their before-rehabilitation appearance/condition. The Standards are flexible and don't require you to take an action, but if you do, the work must meet the Standards. (*Touch* rule)
- The only metric permitted for federal historic tax credit project review is the Secretary of the Interior's Standards for Rehabilitation.



UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

OMB Approved
No. 1024-0009
Form 10-188
Rev. 2014

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK

NPS Project Number

Instructions: This page must bear the applicant's original signature and must be dated.

1. Property Name

Street

City

County

State

Zip

Is property a certified historic structure? ☐ yes ☐ no If yes, date of NPS certification _____ OR date of National Register listing _____

2. Project Data

Project start date _____ Project completed and building placed in service date _____

Estimated rehabilitation costs (ORE) _____ Total estimated costs (ORE plus non-ORE) _____

Number of housing units before/after rehabilitation _____ / _____ Number of low-moderate housing units before/after rehabilitation _____ / _____

3. Project Contact (if different from applicant)

Name _____ Company _____

Street _____ City _____ State _____

Zip _____ Telephone _____ Email Address _____

4. Applicant List all additional owners on next page.

I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011). If I am not the fee simple owner of the above-described property, then I have checked the following box: ☐ to attest that the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which statement (a) either is attached to this application form and incorporated herein, or has been previously submitted, and (b) meets the requirements of 36 CFR § 67.3(a) (1) (2011). For purposes of this attestation, the singular shall include the plural whenever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 5 years.

Name _____ Signature _____ Date _____

Applicant Entity _____ SSN _____ or TIN _____

Street _____ City _____ State _____

Zip _____ Telephone _____ Email Address _____

☐ Applicant, SSN, or TIN has changed since previously submitted application.

☐ There are no additional owners within the meaning of "owner" set forth in 36 CFR § 67.2 (2011).

NPS Official Use Only

The National Park Service has reviewed the Historic Preservation Certification Application – Request for Certification of Completed Work (Part 3) for this property and has determined that:

- ☐ the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, where applicable, the district in which it is located; the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." This certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.
- ☐ the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation. However, because this property is not yet a "certified historic structure," the rehabilitation cannot be designated a "certified rehabilitation" eligible for Federal tax credits at this time. It will become a "certified historic structure" on the date it or the historic district in which it is located is listed in the National Register of Historic Places. On that date, the completed rehabilitation will automatically become a "certified rehabilitation." It is the owner's responsibility to obtain such listing through the State Historic Preservation Office. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.
- ☐ the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation.

A copy of this determination will be provided to the Internal Revenue Service in accordance with Federal law.

Date _____ National Park Service Authorized Signature _____

☐ NPS comments attached

Part 3 Applications

- Submit photographs of all areas of the building and site so that we can see the after-rehabilitation appearance, even if no work was done in a particular area
- Materials showing/confirming compliance with conditions and point out the photographs that satisfy or show compliance with project conditions or Amendments
- Amendment submission if necessary (including if some work item was not done)
- Fee by NPS website <http://www.nps.gov/tps/tax-incentives/app-process/fees.htm>
- All completed work must meet all ten of the Secretary of the Interior's Standards for Rehabilitation
- Remember that there is a five year "look-back" after work is completed/building placed in service
- NPS Appeal process

Tips for Successful Application Process

- Submit the Part 1 in time to meet the IRS rule
- Assure that Part 2 and Amendment narratives FULLY and CLEARLY detail what the after-rehabilitation condition/appearance will be – detail the work
- Don't begin work until you've received NPS approval
- Don't change an approved project without first seeking and receiving approval from the SHPO and NPS via the Amendment process
- If your project has a condition, pay attention to it and clearly state in your Part 3 application how it was met
- Give the project adequate time to make it through the process. Submit "clean" submissions early. Work with your SHPO reviewer who is there to help.

Recommended Historic Preservation Tax Incentives Web Sites

State Historic Preservation Office, Ohio History Connection (SHPO, OHC) - www.ohiohistory.org/shpo

Federal Historic Preservation Tax Incentives program:

Federal Historic Preservation Tax Incentives (National Park Service—NPS)

<http://www.ohiohistory.org/taxincentives>

National Register of Historic Places (SHPO, OHC)

www.ohiohistory.org/nationalregister

Applying for the Federal Historic Preservation Tax Incentives program:

Federal Historic Preservation Certification Application and Instructions (NPS) - <http://www.nps.gov/tps/tax-incentives/application.htm>

Check the Status of Application (NPS) - <http://tps.cr.nps.gov/status>

Recommended Web Sites continued...

Federal Standards and Guidelines for Rehabilitating Historic Properties:

The Secretary of the Interior's Standards for Rehabilitation (NPS)
www.nps.gov/tps/standards/rehabilitation.htm

Planning Successful Rehabilitation Projects (NPS)
www.nps.gov/tps/standards/applying-rehabilitation/successful-rehab.htm

Illustrated Standards and Guidelines for Rehabilitating Historic Buildings (NPS) - www.nps.gov/tps/standards/rehabilitation/rehab/index.htm

Preservation Briefs (NPS) - www.nps.gov/tps/how-to-preserve/briefs.htm

The Internal Revenue Service (IRS) and the Federal Historic Preservation Tax Incentives program: The IRS Frequently Asked Questions (NPS) - www.nps.gov/tps/tax-incentives/before-apply/irs.htm

Internal Revenue Service (IRS) - <http://www.irs.gov>

Contact Information

Technical Preservation Services Department

State Historic Preservation Office, Ohio History Connection

Phone: 614.298.2000

Mariangela Pfister

mpfister@ohiohistory.org

Rachel Krause

rkrause@ohiohistory.org

Scott McIntosh

smcintosh@ohiohistory.org

Richard Jarvis

rjarvis@ohiohistory.org

Justin Cook

jcook@ohiohistory.org

Lisa Brownell

lbrownell@ohiohistory.org

National Park Service

John Sandor

john_sandor@nps.gov

Karen Brandt

karen_brandt@nps.gov

IRS Program Specialist

Colleen Gallagher

colleen.k.gallagher@irs.gov

phone: 651.726.1480



OHIO
HISTORY
CONNECTION