



Ohio

Historic Preservation

Tax Credit

Pipeline Pilot Initiative

Heritage Ohio Conference

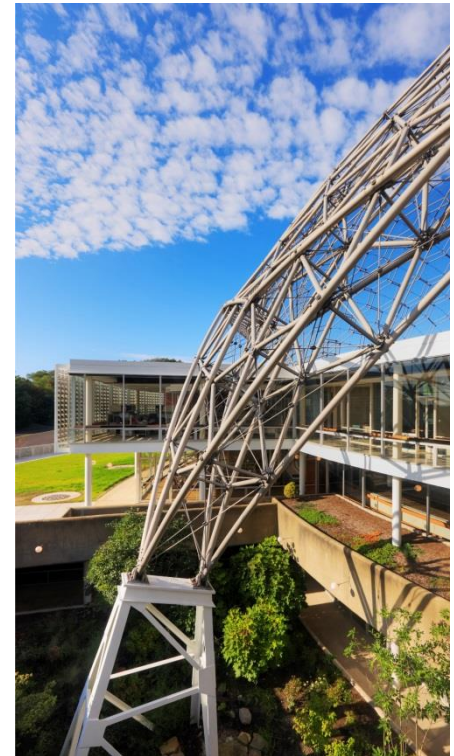
May 2013

Ohio

**Development
Services Agency**

Ohio Historic Preservation Tax Credit

- 25% tax credit to encourage owners and long-term lessees to rehabilitate historic buildings
- Competitive program requiring an application prior to undertaking work
- Can be used with the 20% federal program
- Administered in partnership with:
 - Ohio Historic Preservation Office (OHPO)
 - Review eligibility as 'historic building'
 - Review rehabilitation plans
 - Ohio Department of Taxation (ODT)





Pipeline Pilot Initiative

- Technical assistance and small grants to plan and prepare historic properties for rehabilitation
- Primary goal of the initiative is to develop a pipeline of properties eligible for the OHPTC program
- OHPTC requires properties to qualify as a 'historic building' at the time of application
- Nominating buildings and districts targeted for redevelopment is a good first step toward advancing rehabilitation projects
- Allocated \$90,000 for 18 month pilot

Definition of 'Historic Building'

- 'Historic building' definition for OHPTC purposes means the property meets any of these:

- Individually listed on National Register
- Contributes to National Register Historic District
- Contributes to NPS Certified Historic District

OR

- Local landmark in Certified Local Government (CLG)
- Contributes to CLG Local Historic District
- Properties with only CLG designation are not eligible for federal program
- National Register is the focus of the Pipeline Initiative

Pipeline Project Types

A. National Register Nomination for Individual Building

- Grant up to \$4,000 for third-party research and consulting to nominate a building
- Must have support of property owner

B. National Register Nomination for a Historic District

- Grant up to \$8,000 for third-party research and consulting to nominate OR amend a district
- Must have support of majority of property owners and local jurisdiction

Pipeline Project Types

C. NR Integrity Investigation of an Individual Building

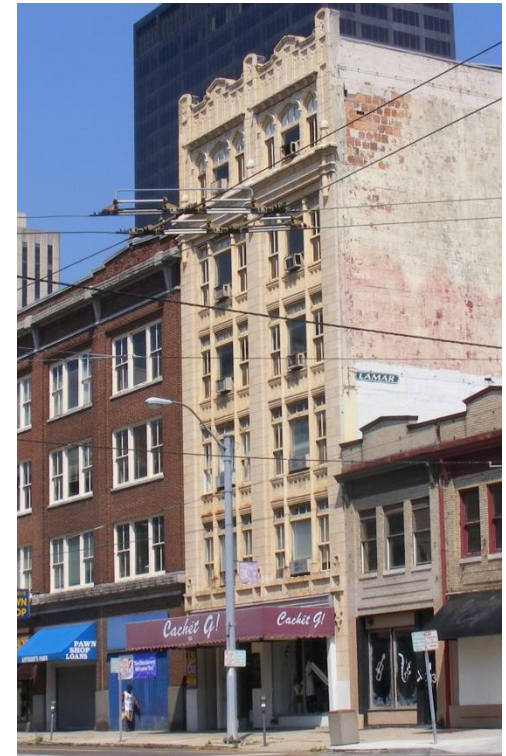
- Grant up to \$8,000 for brick and mortar activities to the exterior of a building to reveal intact historic materials (e.g. remove a non-historic façade)



Pipeline Project Types

D. Multiple Property Planning for an Area

- Grant up to \$8,000 for third-party research and consulting to complete a National Register Multiple Property Documentation form
- Form is intended to facilitate nomination of buildings or districts in a specified area or context
- Must have recommendation from OHPO to pursue



Pipeline Application Process

- Two-part application process:
 - 1) National Register Questionnaire
 - 2) Development Application
 - Project Budget & Description
 - Property Owners Support (Type A & C)
 - Jurisdiction Support (Type B)
 - Redevelopment Potential Narrative
 - Make the case that the property or properties have potential for commercial or multi-family house redevelopment using OHPTC

Pipeline Funding Determinations

- Complete applications will be funded first-come; first served, based on funding availability
- In order to reach a greater number of communities, only one application will be funded from a jurisdiction each two consecutive quarters (every six months)
- Applications not funded because of funding availability or jurisdictional location will be retained for six months in the event funding becomes available
- Development reserves the right to not approve any application not judged to have sufficient commercial or multi-family housing redevelopment potential

First Awards



Thank You!

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