

Financial Incentives for Historic Properties

Who We Are

- State Historic Preservation Officer (SHPO)
 - National Historic Preservation Act of 1966
- Indiana Department of Natural Resources Division of Historic Preservation and Archaeology (DHPA)

Today's Topics

- Federal Rehabilitation Investment Tax Credit
- OCRA Historic Renovation Grant Program
- Other Financial Incentives for Non-Income Producing Properties
 - Residential Historic Rehabilitation Tax Credit
 - Historic Preservation Fund Grants
 - Heritage Barn Program



Is your property eligible?

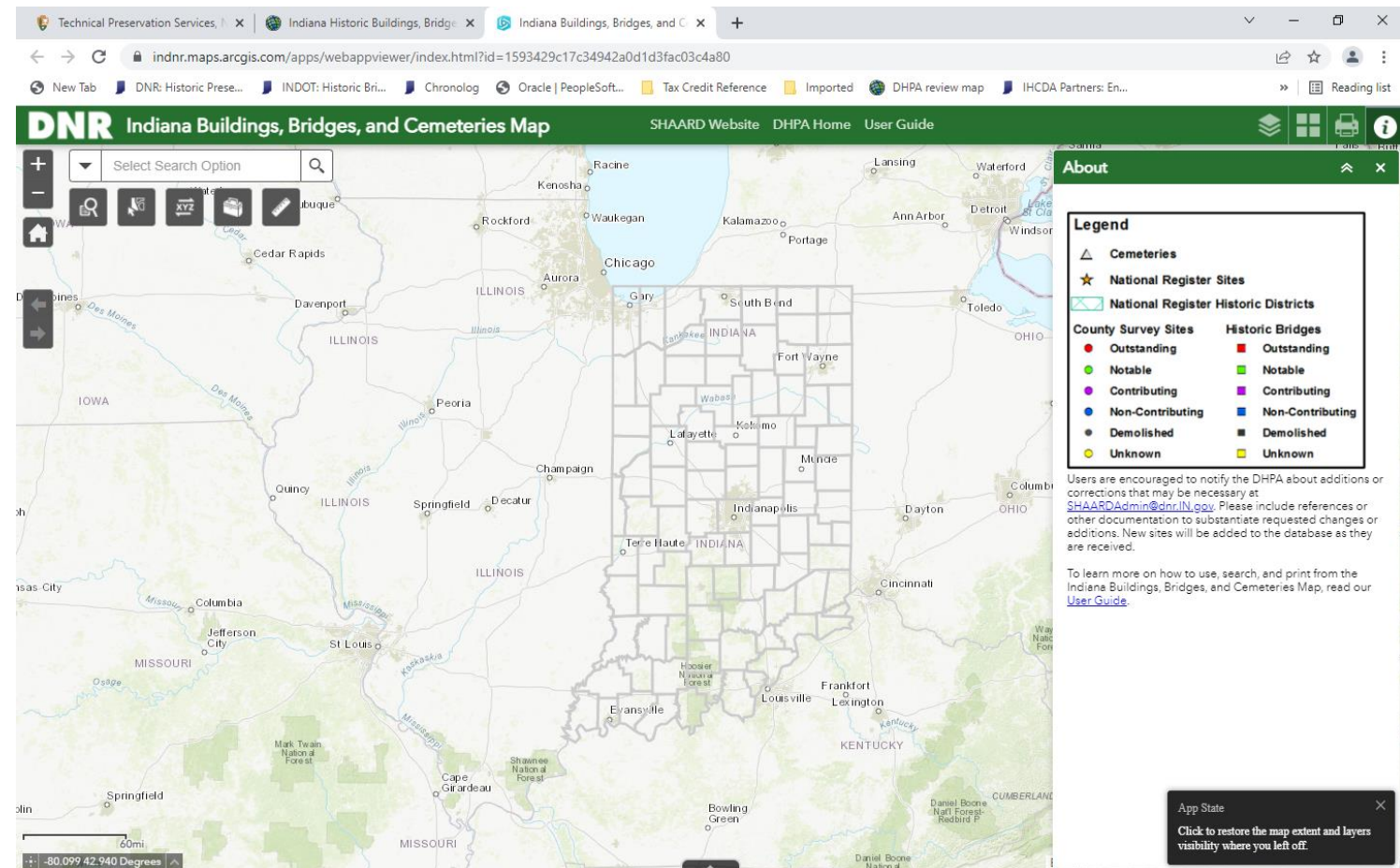
How to determine if your property qualifies for the tax credit program.

Federal Rehab Investment Tax Credit

- Must be listed on the National Register of Historic Places (National Register) or determined to be eligible for listing
 - If your property is in a listed historic district it must be a contributing resource
 - If the property is not currently listed, then it must be listed shortly after the final certification of the project

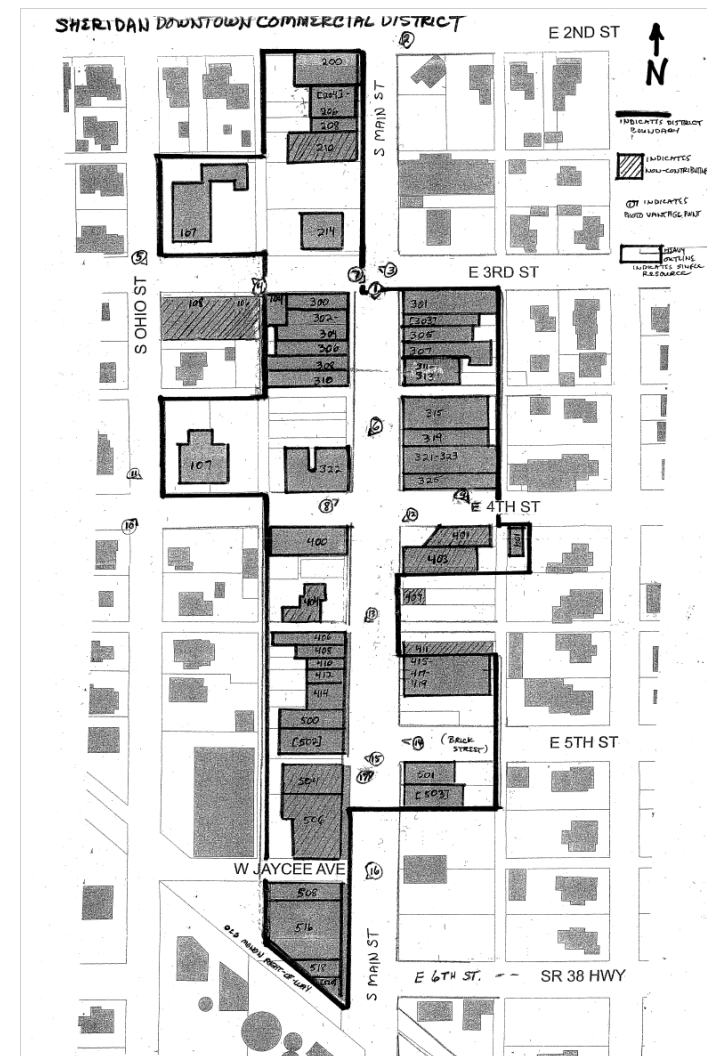
Indiana Historic Buildings, Bridges, and Cemetery Map

- Easiest and quickest way to check if your building is already listed.
- If you can't find your property, call and I will help you figure it out
- Link to the map can be found on the SHAARD page of our website



Sheridan Downtown Commercial Historic District

- National Register Listed on 9/20/2007
- 38 contributing buildings
- 6 non-contributing buildings



Individually listed properties in Sheridan

Davenport-Bradfield House
NR listed 1/18/1985



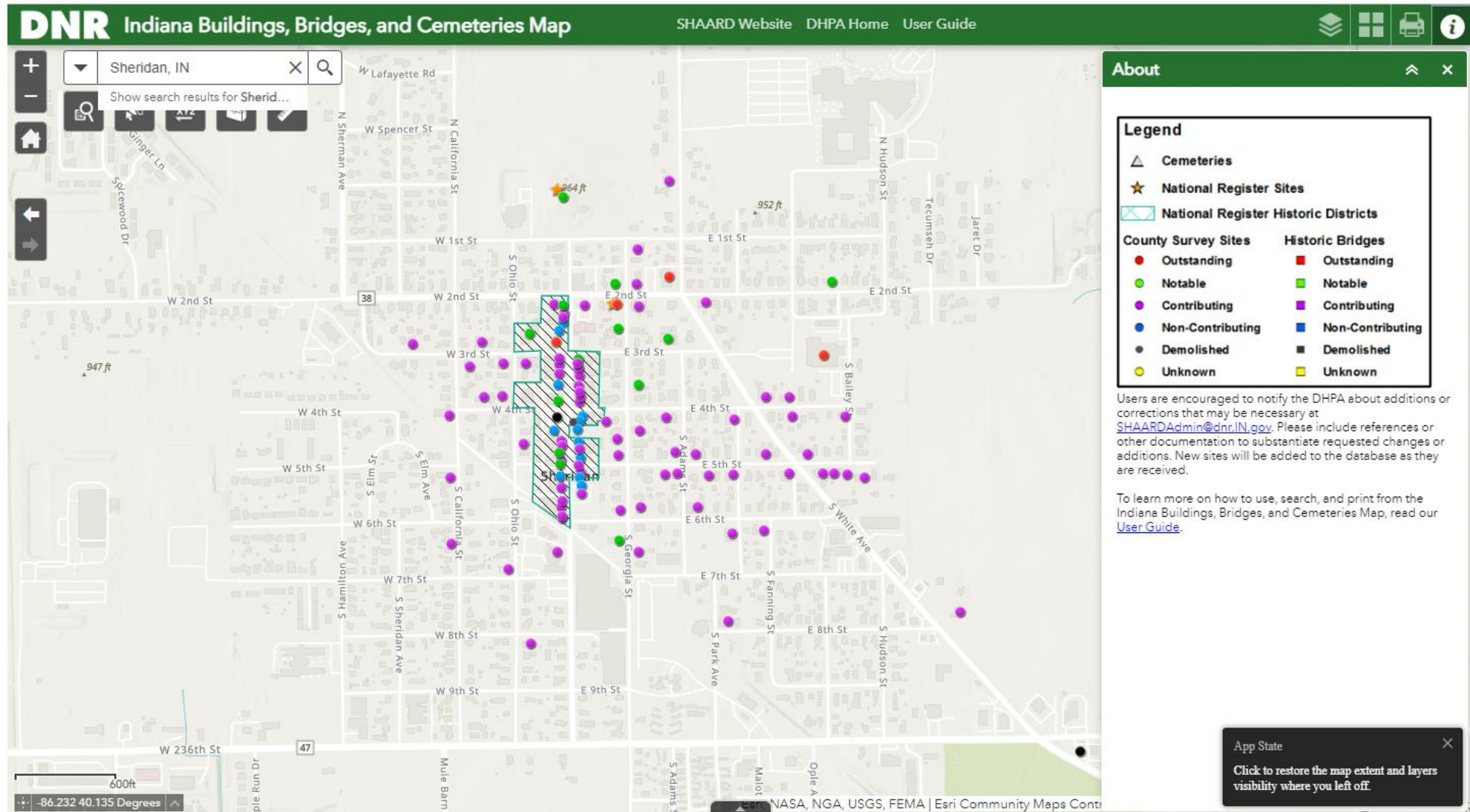
George Boxley Cabin
NR listed 9/15/2005



What happens if your property is not listed?

- Check if your property was picked up in the Indiana Historic Sites and Structures Inventory (IHSSI) (also known as the county survey)
 - Indiana Historic Buildings, Bridges, and Cemetery Map
 - Looking for “Outstanding” and “Notable” rated properties – most likely to be eligible for individual listing

DIVISION OF HISTORIC PRESERVATION & ARCHAEOLOGY



Request for Determination of Eligibility Form

- Complete if your property was given an “Outstanding” or “Notable” rating in the county survey to determine if it is eligible for listing in the National Register
- Can be submitted for “Contributing”, “Non-Contributing”, and non-surveyed properties, but the chance of eligibility is much lower
- The requests are reviewed once a month by the Survey and Register staff at DHPA

REQUEST FOR DETERMINATION OF ELIGIBILITY FOR THE NATIONAL REGISTER OF HISTORIC PLACES AND THE INDIANA REGISTER OF HISTORIC SITES AND STRUCTURES
INDIANA DEPARTMENT OF NATURAL RESOURCES
DIVISION OF HISTORIC PRESERVATION AND ARCHAEOLOGY

This form is intended for use by persons or groups seeking a determination of eligibility for listing in the National Register of Historic Places (National Register) or the Indiana Register of Historic Sites and Structures (State Register). These seeking information for Federal Review under Section 106 of the National Historic Preservation Act of 1966, as amended, or State Review under Indiana Code 14-2-1-2 Sections 14, 16, and 18, should contact Environmental Review staff at the Division of Historic Preservation and Archaeology (DHPPA) for guidance.

☐ **Please indicate by check-mark if you are seeking a Determination of Eligibility for the Office of Community and Rural Affairs Historic Renovation Grant Program.** Determinations for this program will only be accepted for single resources or complexes of related resources. See below for information regarding determinations for historic districts.

Determinations of Eligibility for historic districts will only be accepted for National Register listing. Indiana Code 14-2-1-12 and 14-2-1-17, which pertain to the State Register, do not have a provision for listing districts in the State Register only; districts are listed in the State Register through the National Register listing process. Please contact National Register staff at the DHPPA for further information.

If you are seeking a change in classification for a noncontributing building in a listed historic district, please contact the DHPPA National Register staff or the Historic Architecture Specialist for guidance.

For unusual property types or non-architecturally significant properties, please contact the DHPPA National Register staff for additional guidance.

The DHPPA staff will respond to your request within forty-five (45) days of receipt. Additional information may be requested.

Not every old building or resource is eligible for listing in the National or State Registers. In order to be eligible for listing, a property should be at least fifty (50) years old, maintain a certain degree of architectural integrity, and have significance at the local, state, or national level in at least one of the following four categories:

- **Events** - Properties associated with events that were important in our history.
- **Persons** - Properties associated with the lives of persons significant in our history.
- **Architecture/Design** - Buildings, structures, or objects with architectural or engineering importance. They may be the work of a master, or possess high artistic value. Groupings of properties may share a common heritage, such as a historic district.
- **Information** - Resources that have yielded, or may yield in the future, important information about our prehistory or history.

For more information on the National and State Registers, please visit <http://www.in.gov/dnr/historic/2154.htm>

This form and accompanying plans and maps may be submitted in hard copy or as digital files on CD.

Photographs should be submitted on CD.

Applicant Information	
Name	
Category or Organization (if applicable)	
Address (Number and street, city, state, and ZIP code)	
Telephone number	E-mail address
Property Information	
Historic name (if applicable)	
Address (Number and street, city, state, and ZIP code)	Location
City	Township
	County
Informal Historic Sites and Structures Inventory survey number (See www.in.gov/dnr/historic/2154.htm)	

* From the State Historic Architectural and Archaeological Research Database (SHARAD) (<http://www.in.gov/dnr/historic/2154.htm>)

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Description
Describe the historic and current physical appearance of the building, buildings, and/or property. Include the date(s) of construction, architect (if known), and information about materials, such as type of siding, windows, or masonry, if appropriate. If more than one building or resource is present, include a brief description of each. For each building or resource determine which ones contribute to the significance of the property and which ones do not. Resources that contribute to a property are those that are at least fifty (50) years old and retain historic integrity. Resources that are less than fifty (50) years old and/or have been significantly altered from their original appearance should be considered noncontributing. Describe the interior layout of key buildings. Include information about significant alterations to resources and the overall property. Include dates of alterations (if known). Please indicate if the building or resource has been moved from its original location. (Space will expand to accommodate text.)

Significance
Provide a brief discussion of why the property is significant: architecturally - it is a good example of an architectural style or type; historically - it is associated with important events or persons; and/or archaeologically - the property has the potential to yield important information about history or pre-history. (Space will expand to accommodate text.)

History
Provide a brief history of the property including information regarding former owners and uses. (Space will expand to accommodate text.)

Maps and Plans
Provide an overall site plan of the property with a clear boundary indicated. This can be an internet-based satellite or aerial map with a hand-drawn boundary. The site plan can also be hand-drawn and does not have to be to-scale, but should be an accurate representation of the layout, placement, and relationship of the resources and the overall property.

Provide floor plans for each key building. The plans do not have to be to-scale, but should be an accurate representation of the layout and size of rooms and spaces.

Include a north arrow and street names on plans and maps.

Photographs
Provide digital, full-color photographs. Each should be labeled with a distinct number. The photographs should be labeled on the site plan and floor plans indicating their location and direction. For a single building, ten (10) to twelve (12) photos should be sufficient. For large buildings, multiple buildings, or unusual resources, submit enough photos to adequately document the resource(s). For exterior, provide photos of each facade of key buildings (more than one facade can appear in a photograph). For properties including more than one building, provide a view of each building. It is acceptable to include more than one building per photograph. For interiors, provide full-room views of all principal spaces. Interior photographs are required for a determination of individual eligibility. For historic districts, streetcapes showing multiple buildings are recommended. Photos for districts should provide good geographic coverage of the entire district and convey the overall character of the district, including representative examples of architectural styles and types, other features necessary to convey significance, and representative noncontributing resources.

Submit to:
Indiana Department of Natural Resources
Division of Historic Preservation and Archaeology
402 West Washington Street, Room W274
Indianapolis, Indiana 46204
Telephone Number: 317-232-1646

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National Register Listing Process

- Contact DHPA Survey and Register staff and prepare nomination in consultation with DHPA
- DHPA Review
 - Technical Review
 - Substantive Review
- Review Board and State Historic Preservation Officer
- National Park Service
 - 45-day review period, includes listing in the Federal Register for 30 days
- Keeper of the National Register
 - Officially enters properties in the register
 - Notifies DHPA which in turn notifies property owners, local officials, and other interested parties

Federal Rehabilitation Investment Tax Credit

Federal Rehabilitation Investment Tax Credit

- For income-producing properties
- Administered by the National Park Service and the IRS with the assistance of the SHPO offices
- 20% credit on qualified rehabilitation expenses (QREs) towards federal income taxes
- Buildings must be “certified historic structures” – listed on the National Register either individually or as a contributing resource in a listed district
- Work must comply with the Secretary of the Interior’s Standards
- After rehabilitation, the historic building must be used for an income-producing purpose for at least five years, during which time any alterations must meet the Standards

Minimum Expenditure Requirement

- The project must meet the "substantial rehabilitation test."
 - The cost of rehabilitation must exceed the pre-rehabilitation cost of the building.
 - The cost of a project must exceed the greater of \$5,000 or the building's adjusted basis.
- Generally, this test must be met within two years or within five years for a project completed in multiple phases.
 - Intention to complete a phased project must be indicated at the beginning of the project.

$A - B - C + D = \text{Adjusted Basis}$

A = purchase price of the property
(building & land)

150,000 (Cost of Property)

-

B = the cost of the land at the time of
purchase

70,000 (Cost of Land)

-

C = depreciation taken for an income-
producing property

41,000 (Depreciation)

+

D = cost of any capital improvements
made since purchase

1,500 (Improvements)

=

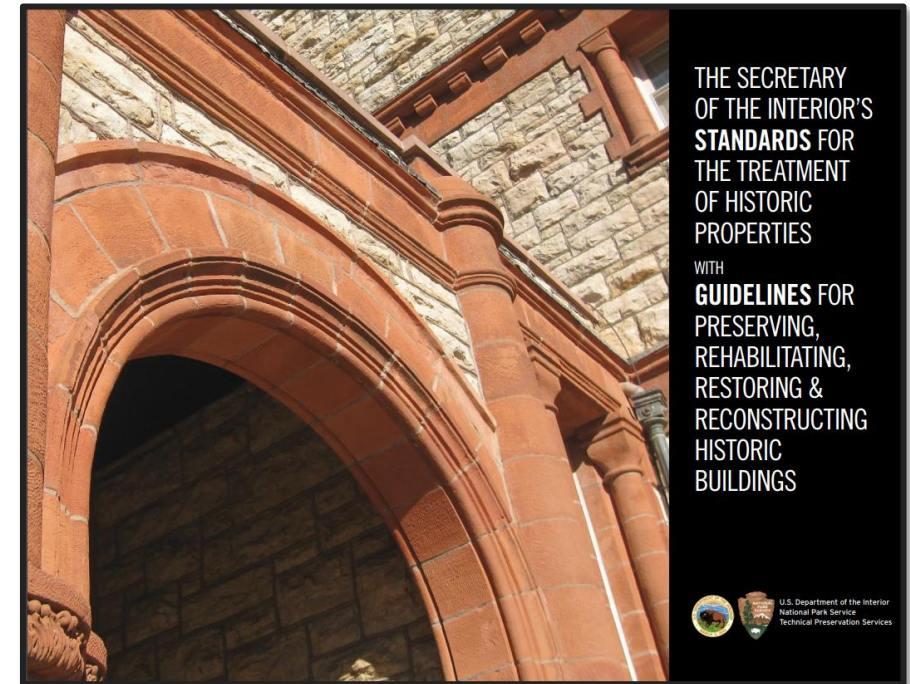
40,500 (Adjusted Basis)

Qualified Rehabilitation Expenses (QREs)

- Any expenditure for a structural component of a building will qualify for the rehabilitation tax credit. This includes both interior and exterior work.
- Additionally, any construction period interest and taxes, architect fees, engineering fees, construction management costs, reasonable developer fees, and any other fees paid that would normally be charged to a capital account
- A list of QREs can be found on the IRS website at <https://www.irs.gov/pub/irs-utl/qualified-rehabilitation-expenditures.pdf>

Secretary of the Interior's Standards and Guidelines

- Published by the National Park Service
- Often referred to as the Standards
- Cover 4 different treatment methods:
 - Preservation
 - **Rehabilitation**
 - Restoration
 - Reconstruction
- <https://www.nps.gov/orgs/1739/secretary-standards-treatment-historic-properties.htm>



Guidelines for the Treatment of Historic Properties

REHABILITATION

MASONRY: STONE, BRICK, TERRA COTTA, CONCRETE, ADOBE, STUCCO, AND MORTAR

RECOMMENDED

Cleaning soiled masonry surfaces with the gentlest method possible, such as using low-pressure water and detergent and natural bristle or other soft-bristle brushes.

NOT RECOMMENDED

Cleaning or removing paint from masonry surfaces using most abrasive methods (including sandblasting, other media blasting, or high-pressure water) which can damage the surface of the masonry and mortar joints.

Using a cleaning or paint-removal method that involves water or liquid chemical solutions when there is any possibility of freezing temperatures.

Cleaning with chemical products that will damage some types of masonry (such as using acid on limestone or marble), or failing to neutralize or rinse off chemical cleaners from masonry surfaces.

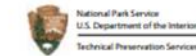
Preservation Briefs

- Published by the National Park Service
- Cover appropriate treatments for various repair methods common in preservation projects
- Currently 50 different briefs
- <https://www.nps.gov/orgs/1739/preservation-briefs.htm>

50 PRESERVATION BRIEFS

Lightning Protection for Historic Structures

Charles E. Fisher



Introduction

The loss of historic buildings as a result of lightning strikes makes local front page news every year. Lightning strikes make no distinction between historic properties and other types of structures. Historic barns, churches, museums, homes, stores, factories, lighthouses, schools, and other buildings, as well as structures such as tall monuments, may be at unnecessary risk of damage or loss as a result of a strike by lightning.

The insurance industry reports that 5% of all claims are lightning-related in the U.S., with annual building damage estimated as high as \$1 billion according to Underwriters Laboratories, Inc. Certain types of structures are especially susceptible to damage, particularly churches where lightning accounts for nearly one-third of all church-building fires each year (Fig. 1).

Lightning protection systems in the United States date back to colonial days and the time of Benjamin Franklin.



Figure 1. Saved from a wrecking ball and renovated in 1970 by a 70 person congregation, the Sanctuary of the Holy Spirit church was the oldest operating place of worship in Winder, Georgia. Just five years later, the 1904 church was destroyed by fire, having been struck by lightning during a violent thunderstorm. Photo: Paul Brennan/shutterstock.com

Old systems that have survived in whole or in part on historic structures may be historic features in their own right and deserve preservation. Such historic lightning protection systems may still be operating properly or can be repaired and upgraded. Some old systems simply are too deteriorated, incomplete, or archaic to repair and make fully functional, raising the question whether they should be saved in place or removed in whole or in part for safety. For historic structures that have none and are located in areas that are prone to lightning strikes, or are of special significance and deemed irreplaceable, a modern lightning protection system may merit installation.

This Preservation Brief is designed for owners, property managers, architects, contractors, and others involved in the preservation of historic structures. It includes information on the care, maintenance, and repair of historic and older lightning protection systems; discusses factors to consider in assessing the need for a lightning protection system where none exists; and includes historic preservation guidance on the design and installation of new systems.

What Causes a Lightning Strike?

During violent storms, ice particles form in the atmosphere and collide with each other, resulting in a transfer of negative ions among ice particles. Smaller ice particles or crystals tend to lose negative ions, becoming positively charged, and are then carried through updrafts to the upper levels of the clouds. Heavier ice particles gain negative charges and settle below within the clouds. Lightning is produced when these opposite-charged cloud values create high electric fields—nature's way of reducing the imbalance.

The more typical negative electrical charges travel in leaders or about 150-foot segments. During thunderstorms, bursts of negative charges extend closer to the ground. Under such conditions, higher exposed objects on the ground in turn may send positively charged leaders upward. When two oppositely charged

Federal Tax Credit – Part 1

- Verifies eligibility for program
- Submit form and current photographs
- Document condition of building at purchase
- Individually listed properties with only one building can skip Part 1

NPS Form 10-168 (Rev. 2019)
National Park Service
OMB Control No. 1024-0009

**HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE**

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. Historic Property Name

Street _____
City _____ County _____ State _____ Zip _____
Name of Historic District or National Register property _____
☐ National Register district ☐ certified state or local district ☐ potential district ☐ National Register property

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 or National Register property.
☐ 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):
☐ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or
☐ 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 (Sign in ink) _____ 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 or National Register property.

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 (Sign in ink) _____
☐ NPS Comments Attached

**HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE**

Historic Property Name _____ NPS Project Number _____
 Property Address _____

5. Description of Physical Appearance

Date(s) of building(s) _____ Date(s) of alteration(s) _____
 Has building been moved? ☐ No ☐ Yes, specify date _____

6. Statement of Significance

7. Photographs and Maps. Send photographs and map with application.

Page 1 of 1

NPS Photograph Requirements

- Must be current, color, and printed at least 4"x6" in size
- Must be printed on photo paper (not copy paper)
- Must be labeled with building name and address, view shown, description of the view and date taken
- Must be numbered and keyed to a site and/or floor plan

Federal Tax Credit – Part 2

- Scope of work
- Provide additional photos as needed
- Often includes drawings
- Narrative trumps drawings
- Make sure to reference photos in narrative

NPS Form 10-166a (Rev. 2019)
 National Park Service
 OMB Control No. 1024-0009

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 2 – DESCRIPTION OF REHABILITATION

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 architecture plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.	NPS Project Number
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1. **Historic Property Name**
 Street _____
 City _____ County _____ State _____ Zip _____
 Name of Historic District or National Register property _____
☐ 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** (for phased projects, data entered in this section must be totals for entire project)
 Date of building _____ Estimated total rehabilitation costs (GRE) _____
 Number of buildings in project _____ Floor area before / after rehabilitation _____ / _____ sq ft
 Start date (estimated) _____ Date(s) before / after rehabilitation _____ / _____
 Completion date (estimated) _____ Number of housing units before / after rehabilitation _____ / _____
 Application includes phase(s) _____ of _____ phases Number of low/moderate income housing units before / after rehabilitation _____ / _____
☐ Intend to elect IRIS 60-month phase 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]:
☐ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or
☐ 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, under certain circumstances, provides for imprisonment of up to 8 years.
 Name _____ Signature (Sign in Inks) _____ 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 (Sign in Ink) _____

☐ NPS conditions or comments attached

HISTORIC PRESERVATION CERTIFICATION APPLICATION

PART 2 – DESCRIPTION OF REHABILITATION

Historic Property Name _____ NPS Project Number _____

Property Address _____

5. Detailed Description of Rehabilitation Work. Use this page to describe all work or create a comparable format with this information.
Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction.

Number	Feature	Date of Feature
--------	---------	-----------------

Describe existing feature and its condition

--

Photo Numbers	Drawing Numbers
---------------	-----------------

Describe work to feature

--

Number	Feature	Date of Feature
--------	---------	-----------------

Describe existing feature and its condition

--

Photo Numbers	Drawing Numbers
---------------	-----------------

Describe work to feature

--

Add Item	Delete Item
----------	-------------

Page 1 of 1

Drawings

- Can be either architectural drawings or sketches
- Need to show both existing and proposed conditions
- Include floor plans and elevations
 - Provide sections and details where necessary
- Dimensions and notes must be clearly legible
 - When possible 11x17 printed copies are preferred
- Drawings must be numbered and keyed to the narrative description

Common Treatments to Consider - Exterior

- Historic windows should be repaired when possible
 - Replacements must accurately replicate the historic appearance
 - Drawings must include existing and proposed
- New storefronts must have historically appropriate appearance
 - Scale of components
- Masonry
 - Make sure the work is following the guidance in Preservation Briefs 1 & 2
 - Coatings – must be justified and breathable

Common Treatments to Consider - Interior

- Retain or restore historic ceiling heights
 - Placement of bulkheads need to be thoughtful and avoid impacting windows
- Retain historic finishes
 - Walls – must remain finished if finished historically
 - Floors and/or Ceilings
- Consider historic floor plans
 - Primary vs. Secondary spaces (Public vs. Private)
- Adding insulation
 - Furring assembly must be 3” or less
- Mechanicals – exposed vs. concealed

Federal Tax Credit – Part 3

- Documents final costs
- Provide photos of completed work showing similar views as Part 1 and 2 photos

NPS Form 10-168c (Rev. 2019)
National Park Service
OMB Control No. 1024-0009

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

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

NPS Project Number _____

1. **Historic 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 (GRE) _____ Total estimated costs (GRE plus non-GRE) _____
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). 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. Additionally:
☐ If I am not the fee simple owner of the above described property, I have checked this 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).
☐ 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).

Name _____ Signature (Sign in ink) _____ 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 – 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. Effective the date indicated below, 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. The property 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 (Sign in ink) _____
☐ NPS Comments Attached

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

Historic Property Name _____ NPS Project Number _____
Property Address _____

Additional Owners. Continue on additional sheets as needed to list all owners.

Name _____ SSN _____ or TIN _____
Street Address _____
City _____ State _____ Zip _____

Name _____ SSN _____ or TIN _____
Street Address _____
City _____ State _____ Zip _____

Name _____ SSN _____ or TIN _____
Street Address _____
City _____ State _____ Zip _____

Name _____ SSN _____ or TIN _____
Street Address _____
City _____ State _____ Zip _____

Name _____ SSN _____ or TIN _____
Street Address _____
City _____ State _____ Zip _____

Name _____ SSN _____ or TIN _____
Street Address _____
City _____ State _____ Zip _____

Name _____ SSN _____ or TIN _____
Street Address _____
City _____ State _____ Zip _____

Name _____ SSN _____ or TIN _____
Street Address _____
City _____ State _____ Zip _____

Page 1 of 1

Federal Tax Credit – Amendment

- Used for changes in any Part after initial application
- Should include photographs and additional drawings as needed

NPS Form 10-169b (Rev. 2019)
National Park Service
OMB Control No. 1024-0009

HISTORIC PRESERVATION CERTIFICATION APPLICATION AMENDMENT / ADVISORY DETERMINATION

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

1. **Historic Property Name**
 Street _____
 City _____ County _____ State _____ Zip _____

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 the completed phase _____ of _____ phases of this rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation. Phase completion date _____ Estimated rehabilitation costs of phase (GRE) _____

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):
☐ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or
☐ 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 § 67.2(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 (Sign in Ink) _____ 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 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 (Sign in Ink) _____
<input type="checkbox"/> NPS conditions or comments attached	

HISTORIC PRESERVATION CERTIFICATION APPLICATION AMENDMENT / ADVISORY DETERMINATION	
Historic Property Name _____	NPS Project Number _____
Property Address _____	
<div></div>	

Federal Tax Credit – Process Summary

- Part 1 – Verifies that the property is eligible to use the program
- Part 2 – Scope of Work
- Part 3 – Final approval upon completion of work
- Everything comes to our office in hard copy (2 copies)
 - Must have original signatures for applicant
 - Likely transitioning to digital submissions later in 2023
- I will review it and provide comment within 30 days
- Once the application is complete, I will send it to NPS for their review and approval

Tips for a successful application

- Read the instructions document available on the NPS website prior to starting the applications
- Refer to the Standards and Preservation Briefs during the planning process
- Call or e-mail me if you have questions/concerns regarding your scope of work meeting the Standards
- For large or complex projects reach out and arrange a site visit early in the planning process
- Don't be afraid to ask questions at any point in the process

Historic Renovation Grant Program

Historic Renovation Grant Program (HRGP)

- For income-producing properties and not-for-profits
- Administered by the Indiana Office of Community and Rural Affairs (OCRA)
- 50% Matching Grant
- Requests between \$5,000 and \$100,000
- Exterior work only
- Property must be listed on state/national register (individually or contributing to a district) or determined individually eligible by our office
- Cannot start work on grant items until the grant is approved/initiated

HRGP –Timeline

- **July 3, 2023** – Grant opens for applications
- **August 30, 2023** – applicants must have Certificated of Approval (COA) submitted to DHPA
- **October 4, 2023** – Grant applications due to OCRA by 4 p.m. EST
- **November 2023** – Awardees announced
- **By January 2024** – Grant agreements executed and work on project may begin

For more information visit: <https://www.in.gov/ocra/historic-renovation-grant-program/>

HRGP - Certificate of Approval Application



APPLICATION FOR A CERTIFICATE OF APPROVAL

Rev Form 12889 (P2) 8-10
DEPARTMENT OF NATURAL RESOURCES
DIVISION OF HISTORIC PRESERVATION AND ARCHAEOLOGY

Please provide the information requested in the numbered items below, or explain why it is inapplicable. Please attach additional sheets as needed for complete explanation.

Date (month, day, year): _____

- ☐ This is a new submittal.
- ☐ This is revised/additional information relating to DHPA number _____.
- ☐ This project will also be applying for Federal Rehabilitation Investment Tax Credit.
- ☐ This project will also include federal involvement and will therefore be undergoing a Section 106 review.

- 1) Identify the state agency that will be spending or providing the funds and if applicable the entity (local government, not-for-profit organization, etc.) that is applying for or that has received the state funds. Also, if applicable, indicate which grant program is being utilized.

- 2) Provide the name, mailing address, telephone number, and e-mail address of the principal contact person for this application. The principal contact person may be an official or an employee of the state agency, applicant, or the applicant's consultant or other agent.

- 3) As applicable, provide the address, and the nearest city or town, township, and county of the proposed project area.

- 4) Provide a detailed description of all construction, demolition, landscaping, earthmoving, rehabilitation, and installation activities proposed as part of this project (i.e., scope of work). This needs to include as much detail as possible at the time of submission. If you have copies of estimates or descriptions of proposed work from contractors those can be attached. If replacement of historic materials/features is proposed then documentation of the current condition justifying the need for replacement along with information on proposed replacement materials/items must be provided.

- 5) Provide a detailed explanation of how, and to what extent, land, buildings, structures, or objects, in or adjacent to the project area, could be physically altered or visually modified or obscured by the work being proposed as part of this project. This should include impacts to surrounding properties and not just the project site.

- 6) Describe the current and past land uses within the project area. In particular, state whether or not ground disturbance has occurred through construction, excavation, grading, or filling, and, if so, indicate the part(s) of the project area that have been disturbed. Explain the nature and depth of the disturbance. Be aware that agricultural tilling generally does not have a serious enough impact on archaeological sites to constitute a disturbance of the ground for this purpose.

- 7) State the known or approximate dates of construction of structures (including buildings, bridges, monuments, picnic shelters, historic districts, etc.) and any other historical information known about the land and structures within the project area. For projects involving buildings or structures include the date of original construction along with the dates of any previous alterations/renovations. It may be necessary to consult county histories, the State Historic Architectural and Archaeological Research Database (SHAARD), the county historian, or a local historical or historic preservation organization for this information. The SHAARD database and user guide can be found on the DHPA website at www.in.gov/dnr/historic.

- 8) Attach a high quality photocopy of a map, identifying the location of the project, and showing the relevant portion of the city or town, county, or U.S. Geological Survey quadrangle. Be sure that streets, roads, highways, railroads, rivers, lakes, etc. are clearly identified and that the boundaries of the project area and of any property to be sold, leased, altered, demolished, or removed are clearly outlined in a dark ink (highlighter and pencil marks do not photocopy well). If there are other properties within or adjacent to the project area that are or may be at least fifty (50) years of age, then they should be identified on the map and keyed to written descriptions and to any photographs included with the written description and map.

- 9) Attach recent photographs (exterior and, when relevant to the scope of work, interior) of any structures that may be fifty (50) years old or older and that could be impacted in any way (such as by demolition, rehabilitation, expansion, sale, taking of right-of-way, or visual modification or obscuration) by the project. All photographs must be in color with no more than two photographs per 8 1/2" x 11" page. Photographs must be clearly labeled and when possible keyed to site/floor plans.

- 10) Provide a site plan for projects that will involve new construction, additions to existing buildings, changes in right-of-way or earthmoving activities, showing the footprint of existing and/or proposed buildings or structures with the location of all construction, changes in right-of-way or earthmoving activities on a particular lot or lots depicted as precisely as possible.

- 11) For projects involving the addition to, or the rehabilitation or restoration of, an historic structure, provide copies of architectural or engineering plans or specifications. Plans are required when the scope of work includes alterations to the floor plan or changes to the configuration of the exterior. Replacement of roofs, windows within their existing openings, and in-kind repairs to existing materials typically do not require architectural plans. If you are unsure if plans would be needed for your project please check with DHPA staff. Provide only those sheets that help to depict character defining features of the historic structure and how they will be altered. Reduce any plan or elevation sheets to no larger than 11" x 17". If pertinent notes on the sheets are too small to read in reduced form, then they should be reproduced elsewhere in the application in larger print or provided digitally as a PDF. Similarly, if the applicant believes it would be useful to provide copies of specifications for the treatment of historically or architecturally significant features, then please reproduce only the most relevant pages from the specifications.

- 12) If an historic site or historic structure will be altered, demolished, or removed as part of the project, then identify any alternatives that were, or reasonably could be, considered that would not have as great an impact on the historic site or structure. Discuss the advantages and disadvantages of those alternatives and their feasibility. If there are no feasible alternatives, please explain.

- 13) Certificates of approval granted by the Indiana Historic Preservation Review Board expire two (2) years from issuance, unless otherwise specified by action of the board. If requesting a longer timeframe for completion, please note the time (in years) and briefly state reason(s) below.

HRGP - Certificate of Approval Application

- Submit early to guarantee time for review prior to grant deadline
 - 30 day review period, may require multiple rounds of review
- Must include application, map showing location of building, and photographs
- Can be submitted electronically to DHPAReview@dnr.IN.gov
- Must be completed even if you are also using the tax credit
 - When possible, Part 2 of the tax credit process should be completed prior to submitting the Certificate of Approval application

Indiana Residential Historic Rehabilitation Tax Credit

Indiana Residential Historic Rehabilitation Tax Credit

- For homeowner's primary residence only (does not include outbuildings)
- Administered by our office and the Indiana Department of Revenue
- 20% credit on qualified rehabilitation expenses (QREs) towards state income taxes
- Building must be listed in the Indiana Register of Historic Sites and Structures (state register)
- Work must comply with the Secretary of the Interior's Standards
- The owner must retain the property for 5 years after certification of the project, during which period any alterations must meet the Standards

Residential TC - Qualified Rehabilitation Expenses (QREs)

- Must exceed \$10,000 within a 2 year period, or 5 years for a phased project (must be indicated at the beginning of the project)
- The following costs **DO NOT** count as QREs:
 - Acquiring a property or an interest in a property
 - Paying taxes due on a property
 - Enlarging an existing structure
 - Paying realtor's fees associated with a structure or property
 - Paying paving and landscaping costs
 - Paying sale and marketing costs



Historic Preservation Fund Grants

Historic Preservation Fund (HPF) Grants

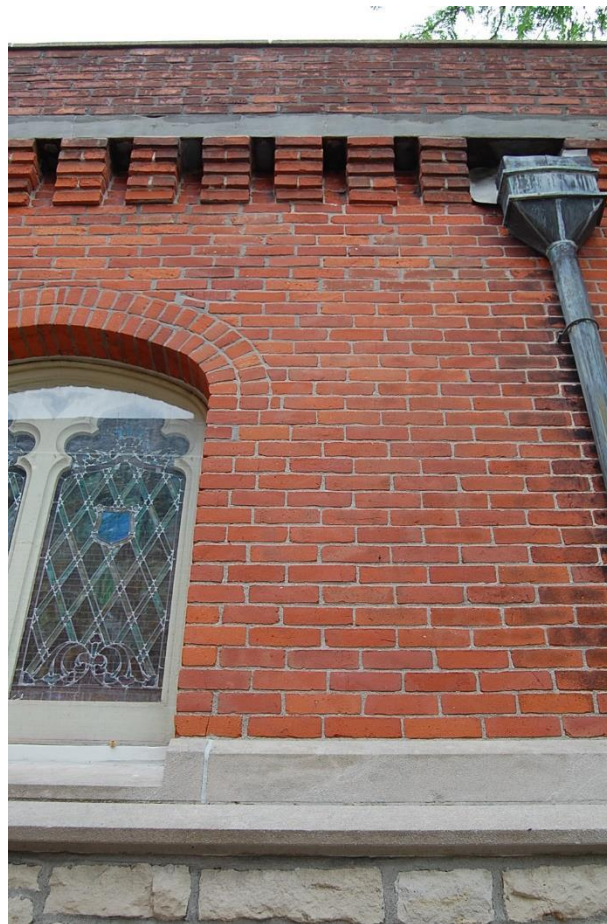
- For not-for-profits with 501(c)(3) status, municipal government entities and educational institutions
- Program administered by the National Park Service with funding given to each SHPO office
- Approximately 65% of Indiana's allotment goes towards matching grants and cooperative agreements to foster important preservation and archaeology activities
- Three categories of matching grants:
 - Architectural & Historical – paper-based products
 - Acquisition & Development – rehabilitation work
 - Archaeological

HPF – Architectural & Historical

- National Register nominations for eligible historic districts
- Public education programs and materials relating to preservation (workshops, training events, publications, and brochures)
- Feasibility studies, architectural and engineering plans, and specifications for the rehabilitation and/or adaptive reuse of National Register-listed properties
- Historic structure reports for National Register-listed properties
- Historic context studies with National Register nominations for specific types of historic resources

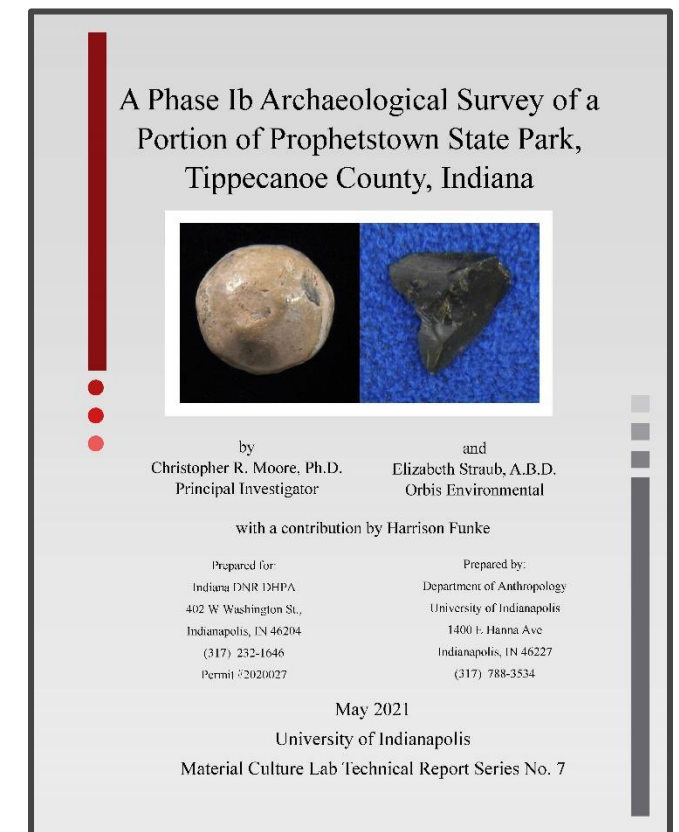
HPF – Acquisition & Development (Rehabilitation)

- Preservation, rehabilitation, restoration, and acquisition of **National Register-listed properties**
- This category is often referred to as “bricks and mortar money,” and is used to help save buildings and structures that are severely threatened or endangered



HPF – Archaeological

- Survey, testing, and research focused on specific geographic areas or cultural groups
- National Register nominations for individual or multiple archaeological sites
- Public education programs and materials relating to archaeology



HPF Details

- Maximum Grant Award: \$50,000 for Architectural & Historical and Archaeology; \$75,000 for Acquisition & Development Matching Share Ratios:
 - 50% federal / 50% local for most projects
 - 60% federal / 40% local for communities designated Certified Local Governments (CLGs)
 - 70% federal / 30% local for archaeological survey projects
- Length of Program – 24 Months

Heritage Barn Program

Heritage Barn Program – Property Tax Incentive

- Does NOT require the barn to be listed on the National Register or the state register
- The deduction is equal to 100% of the assessed value of the structure and foundation of the heritage barn.



Heritage Barn Program - Definitions

- Heritage Barn
 - Constructed before 1950
 - Retains sufficient integrity of design, materials, and construction to clearly identify the building as a barn
 - Is a mortise and tenon barn
 - heavy wooden timbers, joined together with wood-pegged mortise and tenon joinery, that form an exposed structural frame
- Barn – building (not a dwelling) designed for:
 - housing animals
 - storing/processing crops
 - storing and maintaining agricultural equipment
 - serving an essential/useful purpose related to agricultural activities conducted on the adjacent land

Heritage Barn Program - Process

- Fill out State Form 55706
- Submit to the county auditor of the county where the barn is located
- The form must be completed and signed by December 31st of the year in which the deduction is sought and filed or postmarked by January 5th of the following year
- Form is linked on the home page of the Indiana Barn Foundation webpage:
<https://www.indianabarns.org/>

STATEMENT OF DEDUCTION OF ASSESSED VALUATION ATTRIBUTED TO HERITAGE BARN
State Form 55706 (9/16/16)
Prescribed by the Department of Local Government Finance

County _____
Township _____
Year _____ Pay _____

Indiana Code 6-1.1-12-26.2 provides a property tax deduction for heritage barns. Specifically, an eligible applicant is entitled to a deduction against the assessed value of the structure and foundation of a heritage barn beginning with assessments after 2014. The deduction is equal to 100% of the assessed value of the structure and foundation of the heritage barn. [See page 2 for additional information.](#)

INSTRUCTIONS: An eligible applicant that desires to obtain the deduction must certify and file this deduction application with the auditor of the county in which the heritage barn is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The application must contain the information prescribed below.

FILING DEADLINE: The application must be completed and signed on or before December 31 of the year for which the deduction is sought and filed or postmarked on or before January 5 of the following year.

CERTIFICATION STATEMENT

I, _____, certify that I ☐ am or ☐ am buying a property, including a heritage barn, under a contract that (i) gives me a right to obtain title to the property upon fulfilling the terms of the contract; (ii) does not permit the owner to terminate the contract as long as I comply with the terms of the contract; (iii) specifies that during the term of the contract I must pay the property taxes on the property; and (iv) has been recorded with the county recorder.

I hereby certify that my statements on this form are true, correct, and complete.

Signature _____ Date (month, day, year) _____

PROPERTY DESCRIPTION

Address of barn (number and street, city, state, and ZIP code) _____

Township _____ Legal description or key number _____ Telephone number of applicant () _____

Address of applicant (number and street, city, state, and ZIP code) _____

On the assessment date for which this deduction would apply, the barn in question:

(A) was constructed before 1950; ☐ Yes ☐ No

(B) retained sufficient integrity of design, materials, and construction to clearly identify the building as a barn; and ☐ Yes ☐ No

(C) was a mortise and tenon barn (see page 2 for a definition of this term). ☐ Yes ☐ No

FOR AUDITOR'S USE ONLY

20____ Pay 20____

VERIFICATION BY ASSESSING OFFICIAL

Is property recommended for deduction? ☐ Yes ☐ No Recommended deduction _____ Was the barn constructed before 1950? ☐ Yes ☐ No

Comments, if any _____

Signature of assessing official _____ Date signed (month, day, year) _____

Printed name of assessing official _____

FINAL DETERMINATION OF COUNTY AUDITOR

Approved deduction (equal to 100% of the assessed value of the structure and foundation of the heritage barn (does NOT include land)) _____ Tax cycle to which deduction would first apply 20____ Pay 20____

Signature of auditor _____ Date signed (month, day, year) _____

Printed name of auditor _____

If applicable, reason for changing deduction amount recommended by assessing official _____

Has county fiscal body adopted an ordinance to require a person receiving this deduction to pay an annual public safety fee for each heritage barn for which the person receives this deduction? The fee may not exceed fifty dollars (\$50.00). ☐ Yes ☐ No

Distribution on date of filing: Original- county auditor; File-stamped copy- applicant; File-stamped copy- assessing official
Distribution on date that final determination is made: Original- county auditor; Copy- applicant; Copy- assessing official

Page 1 of 2

QUESTIONS?

Tax Credits

Ashley Thomas: (317)234-7034 or asthomas@dnr.IN.gov

DHPA Grants Staff - HPF

Malia Vanaman: (317)232-1648 or mvanaman@dnr.IN.gov

Steve Kennedy: (317)232-6981 or skennedy@dnr.IN.gov

DHPA Website: dnr.IN.gov/historic-preservation/