# Orientation to State Historic Rehabilitation Tax Credits

# Office of Historic Preservation December 3, 2024

Presenters

Mark Huck, OHP Amy Eubanks OHP

# Presentation notes:

Due to the limited time and the number of participants there will not be any live interaction with participants.

Chat has been disabled. Questions are preferred.

The Question and Answer feature has been enabled to ask questions during the presentation. Answers will be provided in real time. Similar questions may refer to a previous answer above. Complex unanswered questions will be filtered and answered verbally during the Question and Answer period at the presentation end. Ask specific circumstance questions in general terms.

To ask a question, pull down the "start a discussion" menu and select "ask a question".

If your question was not answered, send your question to calshpo.tax.parks.ca.gov with the subject line "Question".

The Question and Answer dialog box may not work on mobile phones. Send your question to calshpo.tax.parks.ca.gov with the subject line "Question".

# Logistical notes on January 6<sup>th</sup> submission:

Initial applications must be emailed to calshpo.tax.parks.ca.gov after 8am, WITHOUT any Tax ID or SSN numbers on them. Once the received order is determined and SECURE SHAREPOINT FOLDERS are created and shared, resubmit the application forms with tax ID. This will preserve the received order and keep tax information secure.

Federal tax credit projects completed between 1/1/22 and present must submit a Completed Project Application only, with all the statistical information filled, and the entire fee as calculated using the final QRE amount. Submit the QRE documentation using a certified tax accountant as per the regulations.

OHP does not accept application checks prior to application submittal, but checks can be prepared to mail around 4 – 5 days prior to application to coincide with the submittal.

# Dual Project orientation to State Historic Rehabilitation Tax Credits

Qualification

Projects still completing the federal tax credit program as of 1/1/22 are eligible to apply.

Listing on California Register

An approved Part 1 places the project property on the California Register.

Qualified Rehabilitation costs

As per the federal tax credit program.

Filling out the state forms

State Narrative forms
State Amendment forms

As reviewed below

For non-Dual projects only

For non-Dual projects only

Required documents formats

As per the federal tax credit program.

Must begin project within 365 days from allocation award

# Homeowner orientation to State Historic Rehabilitation tax credits

Qualification

Listing on the California Register

Qualified Rehabilitation costs

Filling out the forms

Required documents and formats

Application approval and transmission to CTCAC

CTCAC and the applicant

# Qualification

- Taxpayer income cannot exceed \$200,000
- Property must be listed in the California Register.
- Owner must occupy rehabilitated project once complete, or within 2 years of completion
- Project must begin within 365 days from allocation award.
- Must be a single project, not an aggregate of past and present.
- Owner qualifies for another tax credit 10 years after the last allocation was awarded.

Recommendation: collect several maintenance/repair projects totaling between \$20,000 and \$125,000 (or more) to maximize the use of the credit.

# 365 days to begin project or tax allocation is forfeit

365 days from when CTCAC awards the tax allocation, the project must have started.

Notify OHP when project starts. Send documentation such as:

- Signed contractor's contract or
- Building permit or
- Contractor work order or
- Receipts related to project

OHP sends a reminder if start date notification has not been received at 345 days, and copies CTCAC.

# Listing on the California Register

- Check to confirm if the property:
- Is individually listed in the California Register OR
- Is a contributor to a listed Historic District or a <u>Certified District</u>
- In the body of the email, provide the full name of the correspondent, the historic name the building is known by (if any), and the year the building was built, if known. Do not send photos. OHP staff can only confirm if the property is listed in the California Register.
- If the property is not listed, staff will send information to nominate the property for the California Register.
- Staff cannot determine eligibility of a property by email, only confirm if it is on the California Register.
- OHP staff will reply to inquiries within 5 days.

#### If Not Listed on the California Register

- 1. Review "Procedures for Registration" on the OHP Registration unit's web page: <a href="https://ohp.parks.ca.gov/?page\_id=21238">https://ohp.parks.ca.gov/?page\_id=21238</a>
- 2. Download the Nomination Packet and complete as directed.
- 3. Notify the clerk of the local government in whose jurisdiction the resource is located by certified mail that an application will be filed with OHP and request that the local government provide written comments within 90 days. The notification must include a copy of the application.
- 4. At the end of the 90 days, forward the completed application and any comments to OHP.
- 5. OHP staff will send notification to the property owner (if the applicant is not the property owner) and ensure that the nomination packet is complete.
- 6. California Register nominations will be reviewed by OHP staff. Those that are incomplete or not prepared in accordance with instructions will be returned to applicant with a Request for Information letter explaining any revisions or edits that are needed.
- 7. When a nomination, including all revisions, is complete, it can be scheduled for a quarterly SHRC meeting. OHP notifies all applicants, property owners and appropriate governmental jurisdictions of the time and place of the SHRC meeting.
- 8. If approved by the SHRC, the resource is listed in the California Register.

### **Certified District**

National Park Service (NPS) Certified Historic Districts are those state or local historic districts that have been certified by the Secretary of the Interior (Secretary) for purposes of the Tax Reform Act of 1986, as substantially meeting all the requirements for listing in the National Register of Historic Places.

As a result of this federal determination, individual property owners of depreciable buildings within the certified district are listed as contributors to a certified local district on the California Register of Historic Resources and qualified to apply for state tax credits.

This is a simpler means of becoming listed on the California Register which municipalities can consider.

More information on Certified Districts is available at

https://ohp.parks.ca.gov/certifieddistricts.

# Qualified Rehabilitation expenditures

Qualified rehabilitation expenditures is a technical term used by the IRS and adapted by the Franchise Tax Board to qualify rehabilitation costs as contributing towards rehabilitation. A tax professional would have definitive knowledge of these costs.

In general, QREs are costs that may include expenditures in connection with the rehabilitation of a building or rehabilitation expenditures incurred by the taxpayer for the rehabilitation of the exterior and interior of a building or rehabilitation necessary for the functioning of the building, including, but not limited to, rehabilitation of the electrical, plumbing, or foundation.

Soft costs such as professional tax and design consultants qualify as a QRE.

Examples of expenses that are not associated with building rehabilitation include, but are not limited to, additions, new construction, landscaping, furniture and small appliances.

A more complete discussion of Qualified Rehabilitation Expenses is found on the OHP SHRTC web page.

# Filling out the forms

v. 5/24		C REHABILITATION TAX CREDI D 3 INITIAL PROJECT APPLICAT	ION	
	uctions to fill out the form pplicable or the form will	n. All fields on the form must I be returned.	FY Q ORDER	OHP No. NPS No.
1. Historic Property Na	ame:			
Street:				
City:	Co	ounty:		Zip:
Name of Historic Dist	rict to which property cor	ntributes:		
California Registe	er District California	a Register Property federa	ıl Part 1 app	olication submission
2. Project Contact (if d	lifferant from applicant)			
Name:		Company:		
Street		City:		State:
Zip:	Phone:	Email Address:		$\overline{}$
3. Applicant				
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		the best of my knowledge, cor		
_		ithin the meaning of "owner" set fo		
has no objection, as no	ted in a written statement f	cribed property, the fee simple own from the owner, a copy of which (i) and (ii) meets the requirements of C	either is atta	ached to this form and
		ation is considered a felony un		
		prisonment of up to three years		and i office obtain
Name:		ature:		Date:
Applicant Entity:				
Street:		City:		State:
Zip:	Phone:	Email Address:		
	contin	ued on next page		
OHP Official Use Only S	ection 1			
		ction 1 for the property above a	and has con	firmed it:
is listed individually or cor	ntributes to the above-named	district on the California Register and	l is a "certified	historic structure" for
rehabilitation purposes.		and the community register and		Historic sudclare for
rehabilitation purposes.		ermined as a non-contributor to a Dist		Tilstoric saucture 107
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v. 5/24			Page 2
4. Section 1 Confirmation of California Reg  The building contributes to the sig the California Register for rehabilit  Documentation that the building is and will continue state review once  Documentation of California Regis Part 1 received by OHP: Part 1 approved by NPS:	nificance of the above na ation purposes. submitted for a Federal e signed and returned by	amed historic district o Tax Credit Part 1 "Eva the NPS.	aluation of Significance"
5. Section 2 Determination of Signific	cance [type 'X' in applica	able boxes]	
There are multiple buildings on the pro	operty. Describe their sig	nificance in the Section	on 2 Narrative.
Buildings on the property are function	ally related. Describe rela	ated functionality in the	e Section 2 Narrative.
6. Section 2 Project Data (for phased p	rojects, data entered in t	this section must be to	tals for entire project)
Estimated total cost:		al rehabilitation costs (	
Number of buildings in project:	Floor area l	before/after rehabilitat	ion /
Start date (estimated):	Completion	date (estimated):	
Application includes phase(s)	Use before/at	fter rehabilitation:	1
# of dwelling units before/after rehabilitation	ation:		1
# of low-moderate income dwelling units	s before/after rehabilitation	on:	1
7. Application category and fee Select one category:  Qualified residence I attest that I own and occupy, that my modified adjusted gros	or will occupy within two	years, the subject qua	e with Initial Application:
Qualified rehabilitation expenditure	e under \$1,000,000		
Qualified rehabilitation expenditure	s \$1,000,000 or more		
8, 25% Bonus Criteria Select which criteria are used to qualify for	a 25% bonus credit. Quali	ification requirements a	are in the Instructions.
Federal surplus property obtained through		_	
Surplus state real property defined by Gov	_ '	Transit-oriented deve	•
<ul> <li>Surplus land defined by Government Code</li> <li>Designated census tract defined by Government Code</li> <li>17053.73(b)(7)</li> </ul>	mment Code Milita	rdable housing for lower ary base reuse authority 7.88	as per Government Code
9. Section 3 Applicant Tax Identification	on Number:		
Applicant from number 3 above tax ID	: TIN	SSN	
CTCAC Official Use Only Section 3			
(20%)(25%)of the estimated QRE listed	in number 6 above:	Proces	RECEIVED
Date	Executive Director.	OTOLO	CTCAC

#### Narrative

	STATE HISTORIC REHABILITATION TAX CREDIT SECTION 2 APPLICATION NARRATIVE TEMPLATE
Historic Property Name	OHP No.
Property Address	
	ion Work. Use this page to describe all work or create a comparable format with this
information.	
	ely to describe all work, including building exterior and interior, additions, site work,
	nstruction.
1. Feature	Date of Feature
Describe existing feature	e and its condition
Photo Numbers:	Drawing References:
Describe work to feature	-
Feature  Pescribe existing feature	Date of Feature
2. Feature Describe existing feature	
Describe existing feature	and its condition  Drawing References:
Describe existing feature	and its condition  Drawing References:

	SECTION 2 APPLICATION NA	TATION TAX CREDIT ARRATIVE TEMPLATE	page _
3. Feature		Date of Feature	
Describe existing feature	and its condition		
Photo Numbers:	Di	rawing References:	
Describe work to feature			
4. Feature		Date of Feature	
Describe existing feature	and its condition	Date of Feature	
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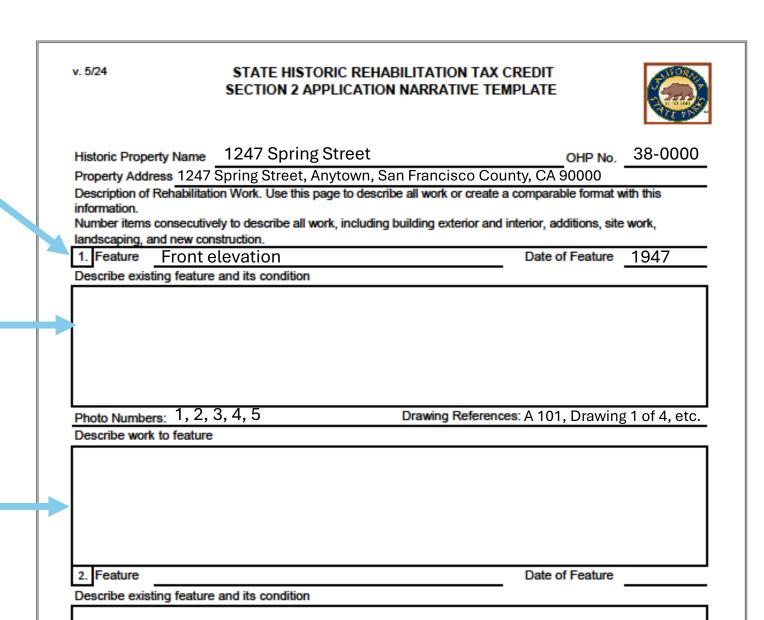
v. 5/24	STATE HISTORIC REHABILITATION TAX CREDIT SECTION 2 APPLICATION NARRATIVE TEMPLATE	page
Feature	Date of Feature	
Describe existing feature		
Describe existing readure	and its contained	
Photo Numbers	Drawing References:	
Describe work to feature		
Feature	Date of Feature	
Describe existing feature	and its condition	
Photo Numbers	Drawing References:	
Describe work to feature	2.2	
Describe work to reature		
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#### **Narrative**

Number each box pair sequentially. A blank template is included in the application. Applicants can use their own format for the narrative as long as it includes all elements of the template.

Describe existing features of the front elevation. Could include porch with turned columns, shiplap wood siding, stone or other material, cornices, Italianate details, etc.

Describe how the project repairs, modifies, or leaves features unaffected by the project.



#### Amendment form

. 5/24	STATE HIS	STORIC REHABILITA SECTION 2 AMENI		DIT	
	e Instructions to fill the ed if applicable or the f			FY Q ORDER	OHP No. NPS No.
1. Historic Prop	erty Name:				
Street:					7
City: Name of Histo	ric District to which pro	County perty contributes:	-		Zip:
2. Project Conta	ct (if different from app	olicant)			
Name:		Company	r		
Street:	Phone:	City:	ail Address:		State:
ZIP:	Phone:	EM	all Address:		
3. Applicant					
attest that the infor	mation I have provided is,	, to the best of my kno	owledge, correct,	and that:	
and has no obje form and incorp 4859.02(k).	e simple owner of the abo ction, as noted in a writter orated herein, or has beer willful falsification of this	n statement from the n previously submitted	owner, a copy of d, and (ii) meets t	which (i) eit the requirem	her is attached to this
			- F		
Section 115 and n	nay subject me to fines	-	of up to three y	ears.	
Section 115 and n Name:		and imprisonment Signature:	of up to three y	ears.	Date:
Section 115 and n Name: Applicant Entity:		Signature:	of up to three y	ears.	
Section 115 and n Name:		Signature:	of up to three y	ears.	Date: State:
Section 115 and n Name: Applicant Entity: Street: Zip:	nay subject me to fines	Signature: City:	ail Address:		State:
Section 115 and n Name: Applicant Entity: Street: Zip: 4. Summary: Sumr	nay subject me to fines Phone:	Signature:  City: Em	ail Address:		State:
Section 115 and n Name: Applicant Entity: Street: Zip: 4, Summary: Summ	Phone:	Signature:  City: Em	ail Address:se additional shee	ets to describ	State: e revisions completely.
Section 115 and n Name: Applicant Entity: Street: Zip: 4. Summary: Summ OHP Official Use	Phone:	Signature:  City: Em  cosed project below. Use	ail Address:se additional shee	ts to describ	State: e revisions completely.  and has determined:
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STATE HISTORIC REHABILITATION TAX CREDIT SECTION 2 AMENDMENT	Page
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### Completed project form

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City:		County:			Zip		_
	c District to which prope						_
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2. Project Contac Name:	t (if different from applic	•					
Street:		Company:				State:	_
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understand that knot California Penal Code Name: Applicant Entity: Street: Zip:  OHP Official Use O The OHP has reviewed thistoric character below, the rehabilitation and presented by the undertook unappr for Rehabilitation. The rehabilitation on the rehabilitation.	in, or is previously submitt wing and wilful falsification Section 115 and may sub Phone:  Phone:  Only Section 4  In the Completed Application Section 6  In the Section 4  In the Section 6  In the	ied, and (ii) meets the requirement of factual representations in the pictor that the factual representations in the pictor that the factual representations and imprisonments. Signature:  City:  Email Address:  continued on next page  tion Section 4 for the above-nameratary of the Interior's Standards e applicable, the district in which to incompare the pictor of the interior is hereby designan a appropriate State Tax regulation to make inspections at any time is determined that the rehabilitation and supporting documentatics part of the rehabilitation project insistent with the historic character.	ed proper for Rehause it is applicated for the hard in the for Rehause it is local stated a "ce ms. Quet e if the wife it is not on, or the the third in the consistency of the state of th	cR 4856 crty and I bilitation ted. Effe erststions co the C Tree cove years covered co	has determ and is conscive the dishabilitation or the distribution of the Secretary or the Secret	state:  State:	e e on,

4. Project Data (for phased projects, data entere		for entire project)
Start date:	Completion date:	
# of dwelling units before/after rehabilitation		—- <u>'</u> . ———
# of low-moderate income dwelling units before Total construction cost (QRE+nonQRE)	Final rehabilitation	ost (ORF)
		(4.12).
5. Application category and fee Select one:	Final Total fee:	Due with Completed Applica
Qualified residence	rinai rotai iee.	Due with Completed Applica
I attest that I own and occur, or will	occupy within pro- years, the st	biect qualified residence
and that my meanied adjusted gross i		,,
Qualified rehabilitation expenditure under	r \$1,000,000	
Qualified rehabilitation expenditure \$1,00	0,000 or mor	
6. Data required for legislative analysis All fie	elds must be filled out. If a field	does not apply, indicate "D
1. Estimate the number of jobs contributing to the	he project:	
Architects	Tradespeople/contractors	Roofers
Engineers	Skilled Craftspeople	Foundation supply/repai
Architectural Historians	Electricians	Local Vendors of Produ
Tax or Financial Consultants	Plumbers	Other
2. Estimate the state, local and property tax inc	rease represented by the comp	oleted rehabilitation:
State tax: Local ta		
List any additional incentives, grants or contr rehabilitation by source and dollar amount. If		-
renabilitation by source and donar amount. If	more space is needed, continu	de on a second page.
<del></del>		
Select the public benefit of the rehabilitated 0	Qualified Residence:	
The residence is associated with a major		nbodies distinctive characteri
_	_	associated with a significant
The residence yields or may yield information		r more of the criteria above.
The residence is a contributor to a histori	c district associated with one o	
The residence is a contributor to a historic	ic district associated with one o	
The residence is a contributor to a historic		(20%)(25%) of the certified Qua
The residence is a contributor to a historic	documentation required to receive in Number 4. Projects with QREs in	
The residence is a contributor to a historic CTCAC Orticial Use Only Section 5  The applicant has provided the cost certification of Rehabilitation Expendition (OREs) as declared in certification issued by a licensed cer	documentation required to receive in Number 4. Projects with QREs in coountant.	otification of OHP transfer to CT
The residence is a contributor to a historic TCAC Official Use Only Section 5  The applicant has provided the cost certification of Rehabilitation Expendition (QREs) as declared in certification issued by a licensed certification issued by a licensed certification.	documentation required to receive in Number 4. Projects with QREs is occurrent.	otification of OHP transfer to CTV
The residence is a contributor to a historic CTCAC Orticial Use Only Section 5  The applicant has provided the cost certification of Rehabilitation Expendition (OREs) as declared in certification issued by a licensed cer	documentation required to receive in Number 4. Projects with QREs in coountant.	otification of OHP transfer to CT

v. 5/24				Page 3
SECTION	5 COST CEI	RTIFICATION DO	CUMENT	
PROJECT COSTS	QUALIFIED RESIDENCE COST	COMMERCIAL COST	TOTAL PROJECT COST	QUANTIED REHABILITATION EXPENDITURES (QRE)
REHABILITATION				(QRE)
ARCHITECTURAL FEES				<del>                                     </del>
CONSTRUCTION INTEREST & FEES				<del></del>
PERMANENT FINANCING AND FEES				<b>├</b>
LEGAL FEES				<b>└</b>
APPRAISAL				\
TOTAL PROJECT COSTS				<b>├</b>
OTHER PROJECT COSTS				
CTCAC PROCESSING/ADMIN FEES				
Permit Processing Fees				
Capital Fees				
Furnishings				
Accounting/Reimbursables				
Other: (Specify)				
TOTAL OTHER PROJECT COSTS				
TOTAL ALL PROJECT COSTS				
Certification by Owner/Applican	t			
As owner(s) or applicant of the above costs contained herein are, to the be rehabilitating of this project. I author information to calculate the State His	st of my knowledg ize the California 1	e, accurate and ac Fax Credit Allocation	tual costs associat	ed with the
Signature of Owner/Applicant		Date		
Printed name of Signatory Certification by licensed certifie As the tax professional for the abo	ove-referenced pr	roject, I certify un	der penalty of per	jury, that the
costs and QRE are accurate as lis  Signature of licensed certified pu		Date		

# Required documents and formats

Application Narrative Photos Drawings

1.524 STATE HISTORIC REHABILITATION TAX CREDIT SECTIONS 1, 2 AND 3 INITIAL PROJECT APPLICATION Note: Refer to the Instruction of Inflicit the form. All Fields on the form must. FY CORRES ONE Pio.

v. 5/24 STATE HISTORIC REHABILITATION TAX CREDIT SECTION 2 APPLICATION NARRATIVE TEMPLATE Historic Property Name OHP No. Property Address Description of Rehabilitation Work. Use this page to describe all work or create a comparable format with this Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction. 1. Feature Date of Feature Describe existing feature and its condition Date OHP □ it □ th Drawing References: Photo Numbers: Describe work to feature Date of Feature Describe existing feature and its condition

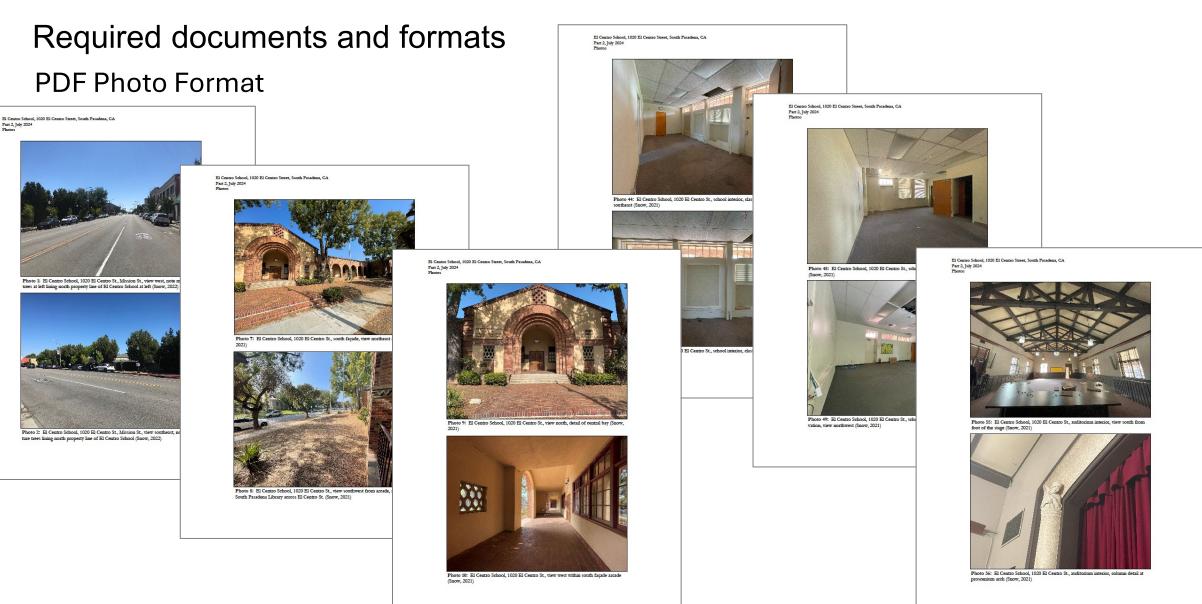
#### Required documents and formats

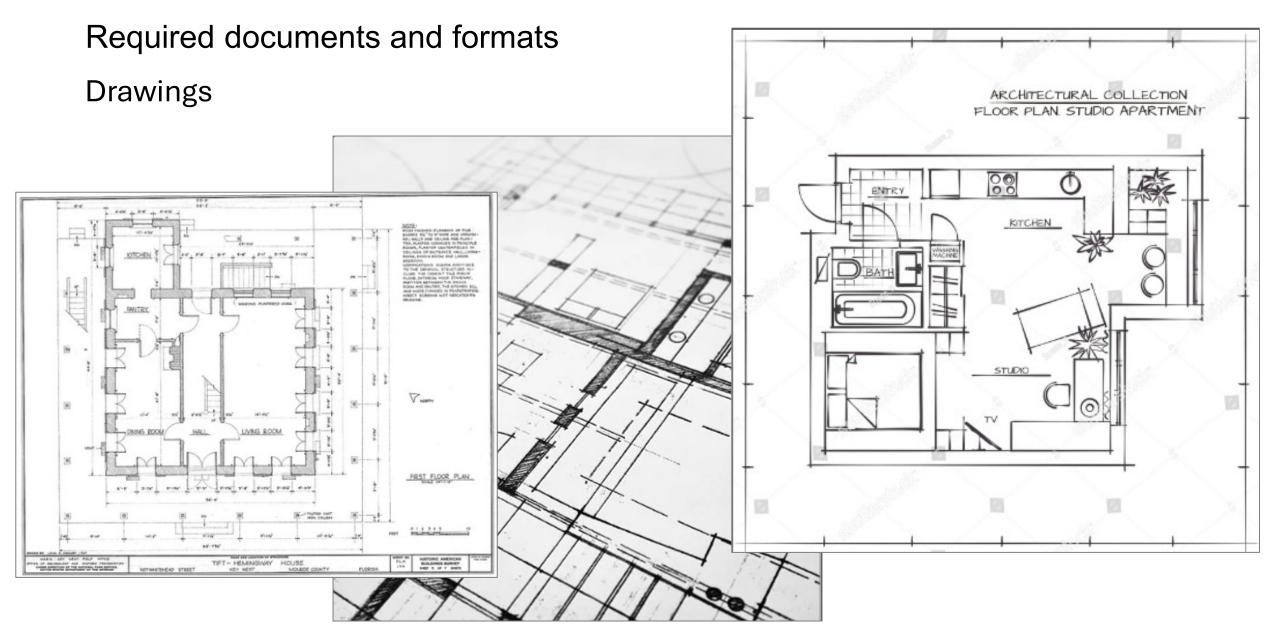
#### Photo Key



#### JPEG Photo format

- Individual jpgs are accepted but must be named with photo number.
- limited to no more than 20 JPEG or TIFF files.
- Individual photo files must be saved within their own folder and named according to the NPS Naming Conventions.
- Photo info and captions must be listed on a separate page.
- This option works best for small projects and/or small buildings that can be fully documented in 20 photos.
- The photo key must be a separate PDF file and keyed to both the description of proposed work in the application and photo keyed plans of the building.
- The property name, address, date of photos, and application part must be listed at the top of each page.
- The photo number (labeled according to a Photo Key) and caption must be listed for each photo.
- The caption must include the view shown (e.g., north side) and a description of the view (e.g., plaster damage in dining room, north wall).





# Application and document submittal

APPLICANT EMAILS OHP A REQUEST FOR A PROJECT SECURE UPLOAD FOLDER SUBJECT LINE: REQUEST LINK < PROPERTY STREET ADDRESS, CITY, COUNTY>

Calshpo.tax@parks.ca.gov

STAFF ASSIGNS FOLDER WITH OHP PROJECT #

15-0005 Woolworth Building

STAFF ŞENDS APPLICANT A LINK TO FOLDER



15-0005\_Section2\_WoolworthBuilding\_Bakersfield\_CA

APPLICANT NAMES PREPARED FOLDER AND FILES WITH OHP #:

#### Name

- 15-0005\_Section2\_Narrative\_WoolworthBuilding\_Bakersfield\_CA
- 15-0005\_Section2\_Plans\_WoolworthBuilding\_Bakersfield\_CA
- 15-0005\_Section2\_StateReviewNarrative\_WoolworthBuilding\_Bakersfield\_CA
- 15-0005\_Section2\_StateReviewSheet\_WoolworthBuilding\_Bakersfield\_CA
- 15-0005\_Section2\_TransmittalLog\_WoolworthBuilding\_Bakersfield\_CA
- 15-0005\_Section2\_WoolworthBuilding\_Bakersfield\_CA (Application PDF has no descriptor in file name)

1

15-0005\_Section2\_WoolworthBuilding\_Bakersfield\_CA

Upload

7. 5/24

#### Appendix B Upload Instructions to the secure OHP Portal

All file formats must be PDFs unless photos are submitted as jpegs.

when all application and submission files are complete:

Request a link to the OHP secure SharePoint Portal.

- Email the request for a portal link to <u>calshpo.tax@parks.ca.qov</u>.
- Use "Link request for Tax project" in the subject line. Add the OHP project number to the
- subject line if known.
- In the body of the text, include:
- The requestors name and company or affiliation.
- The project name, city, and county where the project is located.
  The email addresses of others permitted to access the portal.

The shared portal link is sent to applicant's and other's emails as provided. First time

The shared portal link is sent to applicant's and other's emails as provided. First time SharePoint users are prompted to verify their email with a verification code sent to the email address provided in the request.

The OHP portal opens in a browser.

- Select 'upload' from the banner menu.
- Select 'files', or 'folder' if the files are collected in a folder, from the pulldown menu.
- Many files can be selected for upload at once, but only one folder is uploaded at a time
- Do not upload ZIP file
- Browse for the files or folder in the applicant PC and sele

. Click on 'open' at the bottom of the wind

The selected documents upload to the OHP portal. If technical issues are encountered, emai calshpo.tax@parks.ca.gov, identify the project and explain the issue.

RETAIN THIS LINK. The link should remain valid throughout completion of the project. Use the link to provide any additional documentation or information.

Although OHP is notified when documents are uploaded to a SharePoint folder, a follow-up email to the project reviewer is recommended.

Qualified residence project applicants have the option to deliver one hard copy Application submission to the OHP office for review instead of electronic submittal through the Portal. Documentation formats still apply

12 of 20

# Application approval and transmission to CTCAC

Applicant is copied/notified of review action. OHP directs applicant to send fee to CTCAC

v. 5/24			LITATION TAX CREE AL PROJECT APPLICA		
	Instructions to fill out d if applicable or the			FY Q OR	DER OF P No.
1. Historic Property	Name:				
Street:					
City:		County:			Zip:
Name of Historic	District to which pro				
California Re	egister District	California Registe	er Property   fede	ral Part 1	application submission
2. Project Contact	t (if different from ap	plicant)			
Name:		Compa	any:		
Street:		City:			State:
Zip:	Phone:		Email Address:		
3. Applicant					
I attest that the infor	mation I have provid	lad is to the hest	of my knowledge o	orrect and	t that:
_	the above-described p		-		
					re of this application and attached to this form and
	n, or is previously sub				
I understand that wil					* *
Section 115 and ma					orria i oriai oodo
Name:		Signature:			Date:
Applicant Entity:		Signature:			Date:
		Signature: City:			Date:
Applicant Entity:	Phone:	City:	Email Address:		
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OHP assigns Queue # in the order reviews are completed.

OHP forwards review action to CTCAC for their action.

v. 5/24	Page 2
the California Register for rehabilitation purpose	ne above named historic district or is individually listed in 18. r a Federal Tax Credit Part 1 "Evaluation of Significance" returned by the NPS.
Section 2 Determination of Significance [type '     There are multiple buildings on the property. Descr     Buildings on the property are functionally related. Descriptions on the property are functionally related.	
Estimated total cost: Es  Number of buildings in project:  Start date (estimated):	entered in this section must be totals for entire project) timated total rehabilitation costs (QRE): Floor area before/after rehabilitation / Completion date (estimated): se before/after rehabilitation: / rehabilitation:
7. Application category and fee Select one category:  Qualified residence	Total estimated fee: Due with Initial Application:
Qualified rehabilitation expenditure under \$1,000 Qualified rehabilitation expenditure \$1,000,000	· <b>——</b>
8. 25% Bonus Criteria Select which criteria are used to qualify for a 25% bonus  Federal surplus property obtained through local agency t  Surplus state real property defined by Government Code  Surplus land defined by Government Code 54221(b)  Desgrated census tract defined by Government Code 17063.73(b)(7)	under Government Code 54142
Section 3 Applicant Tax Identification Number:     Applicant from number 3 above tax ID: TIN	SSN
CTCAC Official Use Only Section 3 (20%)(25%)of the estimated QRE listed in number 6	above: Processing Fee: RECEIVED
Date Executi	ive Director, CTCAC CTCAC

# CTCAC and the applicant

CTCAC reviews applicant qualifications and will confirm the credit amount. CTCAC will forward applications in order of receipt from OHP to the allocation Committee for approval.

The Committee meets throughout the year so notification times will vary.

CTCAC transmits the authorized form to the applicant for their confirmation and record, and copies OHP.

v. 5/24				Page 2
4. Section 1 Confirmation of California Register  The building contributes to the significe the California Register for rehabilitation  Documentation that the building is subland will continue state review once signing  Documentation of California Register lies  Part 1 received by OHP:  NPS  NPS  NPS	ance of the above in purposes.  mitted for a Federa ned and returned b	named historic of al Tax Credit Pa by the NPS.	district or is in	on of Significance"
Section 2 Determination of Significance     There are multiple buildings on the propert     Buildings on the property are functionally related.	y. Describe their s	ignificance in th		
6. Section 2 Project Data (for phased project Estimated total cost:  Number of buildings in project:  Start date (estimated):  Application includes phase(s)  # of dwelling units before/after rehabilitation  # of low-moderate income dwelling units before.	Estimated to Floor area Completic Use before/	stal rehabilitatior a before/after re on date (estimat after rehabilitati	costs (QRE) habilitation ed):	
7. Application category and fee Select one category:  Qualified residence  I attest that I own and occupy, or w that my modified adjusted gross inc	ill occupy within tw			n Initial Application: residence, and
Qualified rehabilitation expenditure und Qualified rehabilitation expenditure \$1,				
8. 25% Bonus Criteria Select which criteria are used to qualify for a 25% Federal surplus property obtained through local Surplus state real property defined by Government Surplus land defined by Government Code 542 Designated census tract defined by Government 17053.73(b)(7)	l agency under Gove nent Code 11011.1 21(b) Aff nt Code Mi	ernment Code 54' Transit-orie	142 nted developme (lower incom	ent
Section 3 Applicant Tax Identification N     Applicant from number 3 above tax ID:	umber: TIN	s	SN	
CTCAC Official Use Only Section 3 (20%)(25%)of the estimated QRE listed in nu	umber 6 above:		Processing R I	Fee:
		or, CTCAC	_	CTCAC

# Orientation to State Historic Rehabilitation Tax Credits

# QUESTIONS

# Previous questions

#### Mills Act vs. SHRTC

The Mills Act program is administered by participating local governments. The Mills Act is a long-term contract with your local government regarding property tax abatement. The State Historic Rehabilitation Tax Credit (SHRTC) is offered to eligible residences and properties throughout the state as a one-time (recipients must wait 10 years to reapply) tax credit to offset the cost of rehabilitating or maintaining the property.

The Office of Historic Preservation has no oversight in implementing the Mills Act. Please refer to our website's Mills Act Program page for more information on the program and a list of known participating counties and cities.

#### Can homeowners apply for the Federal Tax Credit program?

No, the federal tax credit is not available to personal residences. Only income-producing projects are eligible for the Federal Tax Credit program.

#### Can non-profits/ governmental agencies apply for the tax credit program?

Please check with your tax professional to confirm your project or organization would qualify for this program.

#### Do second homes or vacation properties qualify for the residential tax credit?

No, the residential property must be the applicant's primary residence.

#### Is there a cap or limit on the tax credit for projects in the less than and greater than \$1 million categories?

No, there is no upper limit for this category. However, the funding available is limited. Once allocated funds are depleted, the OHP will stop accepting applications for that category.

#### If I apply but the funds run out before my application is reviewed, do I have to apply again if new funds become available?

Yes. All applicants must resubmit their application. Applications that were in process when funds run out will have their application fees refunded.

#### My project has received other tax credits. Can I still apply for this tax credit?

The SHRTC does not limit other financing options. Consult with your tax credit professional about your financing opportunities.

#### Can you tell me if my house is eligible to be added to the National Register of Historic Places or California Register of Historical Resources?

No. OHP can confirm if your property is listed, but cannot speak to listing eligibility without a formal CA register or National Register application.

# QUESTIONS

Phone calls cannot be answered due to the volume of calls.

#### Email all questions to:

Calshpo.tax@parks.ca.gov

Ask your question or concern in the body of the email. Responses to questions should take no longer than 2 days.

If you need to speak with staff, include your name and phone number in the email with the topic of concern, and staff will return your call.

OHP cannot answer questions related to tax, finance, or other programs. Check with a tax consultant or other program administrators for answers.

For an expedited reply, be sure to format the subject line as:

- "Request link for property street address, city, county>"
- "Question about <general process>, <application>, <other>, etc.
- "Question about OHP project No. <00-0000>"