



WISCONSIN
HISTORICAL
SOCIETY

Tax Credits for Historic Building Rehabilitation

Jason Tish

Certified Local Government and Preservation
Education Coordinator

Claire Bushemi

Tax Credit Reviewer – Western District

From the State Historic Preservation Office

May 24, 2022



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- State Archives
- American History Library
- Museum
- 11 Historic Sites
- Education Services
- Local History partnership
- WHS Press
- State Historic Preservation Office
- Foundation



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CERTIFIED
LOCAL
GOVERNMENT

PROGRAM OVERVIEW

Partnership program

- National Park Service
- State Historic Preservation Office
- Local governments
 - Villages
 - Cities
 - Counties





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PROGRAM OVERVIEW

National Park Service has standards for communities to be certified:

1. Adopt a local ordinance
2. Establish a HP Commission
3. Enforce state/local HP laws
4. Maintain system of survey and inventory
5. Provide for public participation



Black River Falls – CLG since 2018



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PROGRAM OVERVIEW

NPS allows states to further define program requirement. Wisconsin adds these requirements to be certified:

1. Ordinance must regulate properties
2. File annual reports to SHPO
3. Share agendas, minutes with SHPO
4. No “opt-out” provision
5. Must not require owner consent
6. Commission must be quasi-judicial, and not advisory



Cedarburg – CLG since 1986



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PROGRAM OVERVIEW

Benefits of being a CLG

- Grant funding



*De Pere – CLG since 2000
Steckart and Falck Double Block*



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PROGRAM OVERVIEW

Benefits of being a CLG

- Grant funding
- Access to expertise



Daviswood Ranch Homes Historic District, De Pere



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PROGRAM OVERVIEW

Benefits of being a CLG

- Grant funding
- Access to expertise
- Monitoring of HPC activity



N. Broadway St. Historic District, De Pere



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PROGRAM OVERVIEW

Benefits of being a CLG

- Grant funding
- Access to expertise
- Monitoring of HPC activity
- Review of NRHP nominations



N. Michigan – N. Superior St. Historic District



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DE PERE PROPERTIES ELIGIBLE FOR TAX CREDITS

De Pere properties in WI Historic Property Database

11 Individual properties

- Main Hall (St. Norbert College)
- C. A. Lawton Co. (233 N. Broadway)
- De Pere Public Library (380 Main Ave.)
- Union House Hotel (200 N. Broadway)
- Steckart and Falck Bldg. (112-118 N. Broadway)
- Baeten Building (620 George St.)
- Krause Building (106 S Broadway)
- Gretzinger House (922 N. Broadway)
- Nicolet High School
- Gutknecht House (603 S Michigan St.)
- Heyrman House (403 S. Michigan St.)

291 properties in 9 Historic Districts

- North Broadway St. HD
- De Pere Lock and Dam HD
- N. Michigan – N. Superior St. HD
- Randall Ave. HD
- S. Broadway HD
- Main Ave. HD
- St. Norbert College HD
- Mansion St. WWII Defense Housing HD
- Daviswood Ranch Homes HD



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Tax Credits for Historic Building Rehabilitation

Claire Bushemi
Tax Credit Reviewer – Western District



What is a tax credit

- A tax credit differs from a tax deduction. A tax deduction lowers the amount of income subject to taxation.
- A tax credit lowers the amount of tax owed. A dollar of tax credit reduces the amount of income tax owed by one dollar.

20% & 20% Income-Producing

20% credit for eligible rehabilitation costs on State income tax, 20% of eligible rehabilitation costs on Federal income tax



Steckart & Falck Double Block

25% Homeowner

25% credit of eligible rehabilitation costs on State Income taxes



RA Roy Residence

Must be a certified historic structure...

www.wisconsinhistory.org

COVID-19 Updates: For the most up-to-date information on accessing our services learn more here.

Visit our other Wisconsin Historical Society websites! Choose a website

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Dig up the deeper info researching your family tree

Discover Your COMMUNITY HISTORY
Learn about the spaces, places, & unique story of your community

Explore Our COLLECTIONS
The largest North American Heritage collection next to the Library of Congress

Learn with the HISTORICAL SOCIETY
Engage curiosity about the people, places, and stories of our past.

Visit Wisconsin MUSEUMS & HISTORIC SITES
See and touch history at Historic Sites, Museums and special events

Preserve Your HOMES & PROPERTIES
Restore your historic home or property, get tax credits, renovation tips

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Search...

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Preserve Your Homes and Properties

Search the most up-to-date version of the National or State Register of Historic Places and the Society's Architecture and History Inventory.

Search properties...

Or browse all properties

- About the National Register and State Register of Historic Places
- About Our Wisconsin Architecture and History Inventory (AHI)

STATE HISTORIC PRESERVATION OFFICER REVIEW PROCESS
Learn the steps to follow to get a letter from the State Historic Preservation Officer, also known as SHPO.

FLOOD RESOURCES
● Flooding in Historic Buildings
● Flooding in Cultural Institutions

TAX CREDITS AND FUNDING
Tax Credits for Historic Building

ARCHAEOLOGY PROGRAMS AND SERVICES
The Wisconsin Historical Society has several programs that serve to protect and interpret Wisconsin's archaeological

NAMES ▸

Historic Name: **George Zeisler Building**
Other Name: **Pearl Street Antiques**
Contributing:
Reference Number: **33490**

PROPERTY LOCATION ▸

Location (Address): **201 PEARL ST**
County: **La Crosse**
City: **La Crosse**
Township/Village:
Unincorporated Community:
Town:
Range:
Direction:
Section:
Quarter Section:
Quarter/Quarter Section:

PROPERTY FEATURES ▸

Year Built: **1886**
Additions:
Survey Date: **1996**
Historic Use: **retail building**
Architectural Style: **Italianate**
Property Type: **Building**
Structural System:
Wall Material: **Brick**
Architect:
Other Buildings On Site: **0**
Demolished?: **No**
Demolished Date:

DESIGNATIONS ▸

National/State Register Listing Name: **George Zeisler Building**
National Register Listing Date: **1993-02-25**
State Register Listing Date: **1993-01-22**
National Register Multiple Property Name:



Homeowner

Wisconsin Historical Society

Must be a certified historic structure...



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NOMINATION QUESTIONNAIRE

Date: _____

Please provide as much complete information as you can to enable our staff to better evaluate the property.

What is the historic name of this property? _____

What is the current name of this property? _____

I wish to nominate this property because (check one or more boxes):

- National Register and State Register listing is an honor
- I seek financial assistance (see page 2) in maintaining or rehabilitating the property
 - This building is my primary residence
 - This is an income producing property (commercial or residential rental)
- I wish to protect this property
- This property is threatened with demolition or destruction

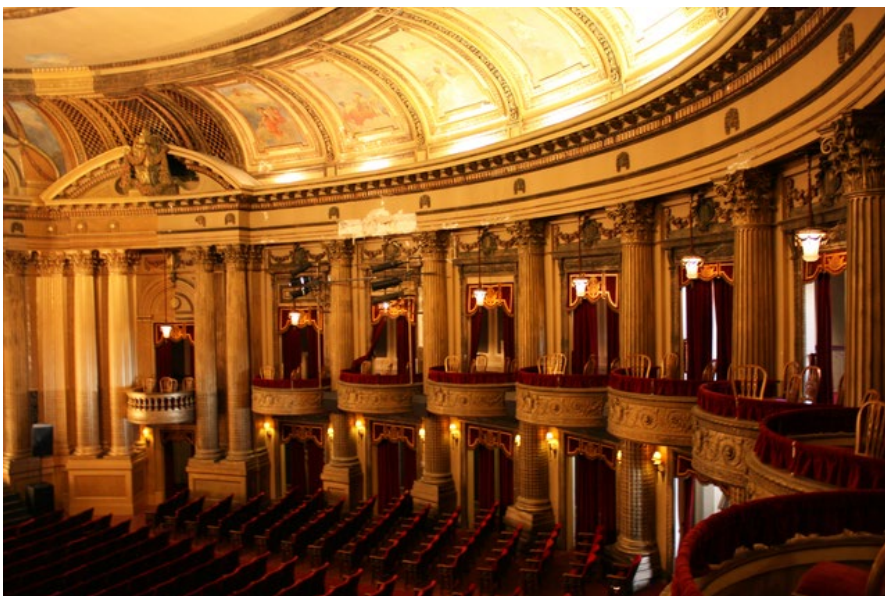
Where is the property located?

If a city or village please provide:

Address (street and number) _____

Other questions about eligibility?
Contact: Ian Gort, 608-264-6502,
ian.gort@wisconsinhistory.org





- 20% Federal Income Tax Credit for Historic Properties

AND/OR

- 20% State Income Tax credit for Historic Properties (\$3.5 mil cap per parcel)

Historic Preservation Tax Credit: Income-Producing Buildings



Van Gemert Marble Works

Eligible project expenditures must meet minimum financial requirement...

Federal financial requirement:

\$5,000 or Adjusted basis value, whichever is greater

Purchase price – value of land (at the time of purchase) + improvements - depreciation

Wisconsin financial requirement:

Eligible expenses = \$50,000 or greater



Qualified Rehabilitation Expenses...



But all work will need to be reviewed!!



Yes

- Anything to do with the historic building
- A & E Fees
- Consultant Fees



No

- New Construction
- Landscaping
- Parking Lots
- Moveable Equipment or Furniture specific to new use



Three part application process...

wisconsinhistory.org/Records/Article/CS3215

FOR OWNERS OF HISTORIC HOMES

Learn more about rehabilitation tax credits for homeowners who rehabilitate their historic homes.

- ▶ [FAQs About the Tax Credit Program for Historic Homes](#)
- ▶ [Tax Credits for Historic Homes](#)
- ▶ [Application Forms and Instructions](#)
- ▶ [Download the Homeowner Tax Credit Brochure](#)

FOR OWNERS OF HISTORIC COMMERCIAL BUILDINGS

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- ▶ [Download the Commercial Tax Credit Brochure](#)

HAVE QUESTIONS?

For questions about projects in the eastern part of the state, please contact Paul Porter by phone at 608-264-6491 or by email below:

- ▶ paul.porter@wisconsinhistory.org

For questions about projects in the western part of the state, please contact Claire Bushemi by phone at 608-264-6490 or by email below:

- ▶ claire.bushemi@wisconsinhistory.org

TAX CREDIT RESEARCH

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- ▶ [Survey of Milwaukee's Public Schools](#)
- ▶ [Survey of Fox River Valley Industrial Buildings](#)

REGISTER OF HISTORIC PLACES



If your home is listed on the National Register, you may qualify to submit an application for an income tax credit on future restoration work you carry out.

- ▶ [Search the National Register](#)

DOWNLOAD THE BAKER TILLY ECONOMIC IMPACT STUDY ON STATE TAX CREDITS





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This form is used for the state tax credit only.
If you plan to apply for both state and federal tax credits, use federal form 10-168.

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 2 – DESCRIPTION OF REHABILITATION

WHS Project Number

1. Property Name

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

2. Data on building and rehabilitation project

Date of construction _____ Cost of rehabilitation (estimated) _____
Type of construction _____ Floor area before / after rehabilitation _____
Start date (estimated) _____ Use(s) before / after rehabilitation _____
Completion date (estimated) _____ Number of housing units before / after rehabilitation _____
Project phasing: 2 year or 5 year

3. Project Contact (if different from the Owner)

Name _____
Street _____ City _____ Email _____
State _____ Zip _____ Telephone _____

4. Owner

Name _____ Signature _____ Date _____
Organization _____ Social Security or Taxpayer ID Number _____

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



HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 2 – DESCRIPTION OF REHABILITATION

NPS Project Number

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

1. 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) _____ Use(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 IRS 60-month phased 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, which, under certain circumstances, provides for imprisonment of up to 5 years.

STATE ONLY!!!!!!



Income-Producing

Wisconsin Historical Society

Three part application process...

Part 1

Statement of Significance

Part 2

Description of Proposed Work

Part 3

Request for Certification

1. SHPO Site Visit
2. Applicant submits Part 1 and Part 2 to SHPO
3. SHPO Review
4. SHPO forwards copy of Part 1 and Part 2 with recommendations to NPS (if applicable)
 - Also, forwards project information to WEDC
 - WEDC will contact applicant to start State HTC award process
5. NPS reviews and assigns conditions to help project meet SOI Standards
6. Applicants carries out proposed work
 - File amendments for change in scope of work or to provide additional information requested from project conditions established by NPS/SHPO
7. When all work is complete, applicant submits Part 3 form to SHPO
8. SHPO reviews, forwards recommendation for approval to NPS
9. NPS reviews and approves!

*SHPO/NPS reviews rehabilitation work – WEDC/IRS handles the tax credits



Research/Planning TBD

Review time SHPO 30 days
NPS 30-60 days



<u>Cost of Rehabilitation</u>	<u>Fee</u>
\$0 - \$79,000	\$0
\$80,000 - \$3,849,999	\$845 + 0.15%
\$3,850,000 or more	\$6,500



Case Study: John Baeten Store Building

620 George St, De Pere



ORIGINAL CONSTRUCTION DATE: 1903

ORIGINAL USE: Retail

DATE OF REHABILITATION: 2016

QRE'S: \$110,000

20% TAX CREDIT REWARD: \$22,000



Income-Producing

Wisconsin Historical Society

Charles Scott House



- 25% State Income Tax Credit

George W Martin House



Historic Preservation Tax Credit: Homeowner Program



Eligible project expenditures must meet minimum financial requirement...

Minimum Eligible Cost:

\$10,000 per open application

Can have multiple applications open at once



Eligible Costs...

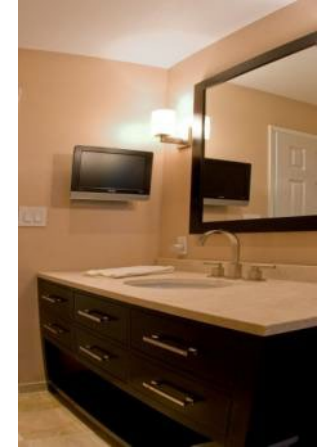


- Exterior Painting
- Masonry Repair/Tuckpointing
- Siding Repair

- Window Repair/Replacement
- Porch Rehabilitation
- Roof/Gutters



Ineligible Costs...



Three part application process...

wisconsinhistory.org/Records/Article/CS3215

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DOWNLOAD THE BAKER TILLY ECONOMIC IMPACT STUDY ON STATE TAX CREDITS



Three part application process...

1. Homeowner submits a Part 1 and Part 2 form
2. SHPO reviews proposed work
3. Homeowner carries out proposed work
4. When work is complete, homeowner submits a Part 3



**WISCONSIN
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HISTORIC HOMEOWNER'S INCOME TAX CREDIT APPLICATION
PART 2 – DESCRIPTION OF PROPOSED WORK

1. **PROPERTY ADDRESS** Street _____
City _____ County _____ ZIP _____


2. **OWNER'S NAME** _____
Street _____
City _____ State _____ ZIP _____ Telephone (days) _____ / _____
Email address _____

3. **PROJECT CONTACT** _____
Email address _____ Telephone (days) _____ / _____

4. **OWNER'S CERTIFICATION** I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I own the property described above. I understand that the falsification of factual representations in the application may be subject to criminal sanctions. I further agree to submit the *Request for Certification of Completed Work* within 30 days of the date of completion of work or face forfeiture of any tax credit claimed for this project.

SIGNATURE OF OWNER DATE

SEND COMPLETED APPLICATIONS TO State Historic Preservation Office
Wisconsin Historical Society – Room 312
816 State Street, Madison, WI 53706



**WISCONSIN
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HISTORIC HOMEOWNER'S INCOME TAX CREDIT APPLICATION
PART 2 – DESCRIPTION OF PROPOSED WORK

5a. **TAX CREDIT-ELIGIBLE WORK**
Below is a list of common eligible work items. If you have a work item that is not on the list, please add it. Select the work for which you plan to claim the 25% tax credit.

Eligible Work	Specific Type				Estimated Cost	Start Date	Completion Date
<input type="checkbox"/> Doors	<input type="checkbox"/> Repair	<input type="checkbox"/> Replace	<input type="checkbox"/> Front/Rear	<input type="checkbox"/> Garage	\$		
<input type="checkbox"/> Chimney	<input type="checkbox"/> Repair	<input type="checkbox"/> Replace	<input type="checkbox"/> Chimney Cap	<input type="checkbox"/> Liner/Insert	\$		
<input type="checkbox"/> Electrical	<input type="checkbox"/> Repair	<input type="checkbox"/> Update	<input type="checkbox"/> New Service	<input type="checkbox"/> Wall Repair	\$		
<input type="checkbox"/> Foundation	<input type="checkbox"/> Repair	<input type="checkbox"/> Rebuild	<input type="checkbox"/> Waterproofing	<input type="checkbox"/> Drain Tile	\$		
<input type="checkbox"/> HVAC	<input type="checkbox"/> Boiler	<input type="checkbox"/> Furnace	<input type="checkbox"/> Water Heater	<input type="checkbox"/> AC	\$		
<input type="checkbox"/> Masonry	<input type="checkbox"/> 100%	<input type="checkbox"/> Partial			\$		
<input type="checkbox"/> Painting	<input type="checkbox"/> House	<input type="checkbox"/> Trim	<input type="checkbox"/> Garage	<input type="checkbox"/> Outbuilding	\$		
<input type="checkbox"/> Plumbing	<input type="checkbox"/> Repair	<input type="checkbox"/> Update	<input type="checkbox"/> New Service	<input type="checkbox"/> Wall Repair	\$		
<input type="checkbox"/> Porch	<input type="checkbox"/> Repair	<input type="checkbox"/> Replace	<input type="checkbox"/> New	<input type="checkbox"/> Steps	\$		
<input type="checkbox"/> Roof	<input type="checkbox"/> Repair	<input type="checkbox"/> Replace	<input type="checkbox"/> Shingles	<input type="checkbox"/> Sheathing	\$		
	<input type="checkbox"/> Gutters	<input type="checkbox"/> Downspouts	<input type="checkbox"/> Soffits	<input type="checkbox"/> Facia	\$		
<input type="checkbox"/> Siding	<input type="checkbox"/> Repair	<input type="checkbox"/> Replace	<input type="checkbox"/> Remove artificial		\$		
<input type="checkbox"/> Structural	<input type="checkbox"/> Columns	<input type="checkbox"/> Beams	<input type="checkbox"/> Joists	<input type="checkbox"/> Trusses	\$		
<input type="checkbox"/> Utilities	<input type="checkbox"/> Solar Panels	<input type="checkbox"/> Geo-thermal	<input type="checkbox"/> Well/Septic		\$		
<input type="checkbox"/> Windows	<input type="checkbox"/> Repair	<input type="checkbox"/> Replace	<input type="checkbox"/> Storm Windows	<input type="checkbox"/> Skylights	\$		
<input type="checkbox"/> Other					\$		
<input type="checkbox"/> Other					\$		
TOTAL COST					\$		

5b. **INELIGIBLE WORK**
Below is a list of common ineligible work items. If you have a work item that is not on the list, please add it. ALL WORK MUST BE REVIEWED REGARDLESS OF ELIGIBILITY. Include work completed within the last year.

Ineligible Work	Specific Type				Estimated Cost	Start Date	Completion Date
<input type="checkbox"/> Driveway	<input type="checkbox"/> Repair	<input type="checkbox"/> New			\$		
<input type="checkbox"/> Fixtures	<input type="checkbox"/> Lighting	<input type="checkbox"/> Plumbing			\$		
<input type="checkbox"/> Insulation	<input type="checkbox"/> Wall	<input type="checkbox"/> Attic			\$		
<input type="checkbox"/> Interior	<input type="checkbox"/> Refinish	<input type="checkbox"/> Plaster Repair	<input type="checkbox"/> Paint		\$		
<input type="checkbox"/> Landscaping	<input type="checkbox"/> Patio	<input type="checkbox"/> Fencing	<input type="checkbox"/> Sidewalks		\$		
<input type="checkbox"/> New	<input type="checkbox"/> New Addition				\$		
<input type="checkbox"/> Remodeling	<input type="checkbox"/> Kitchen	<input type="checkbox"/> Bath	<input type="checkbox"/> Attic	<input type="checkbox"/> Basement	\$		
<input type="checkbox"/> Other					\$		
<input type="checkbox"/> Other					\$		
<input type="checkbox"/> Other					\$		
TOTAL COST					\$		



Research/Planning TBD

Review time SHPO 30 days



No review fees



Case Study: Dr. F.C. Elliot House

Waukesha



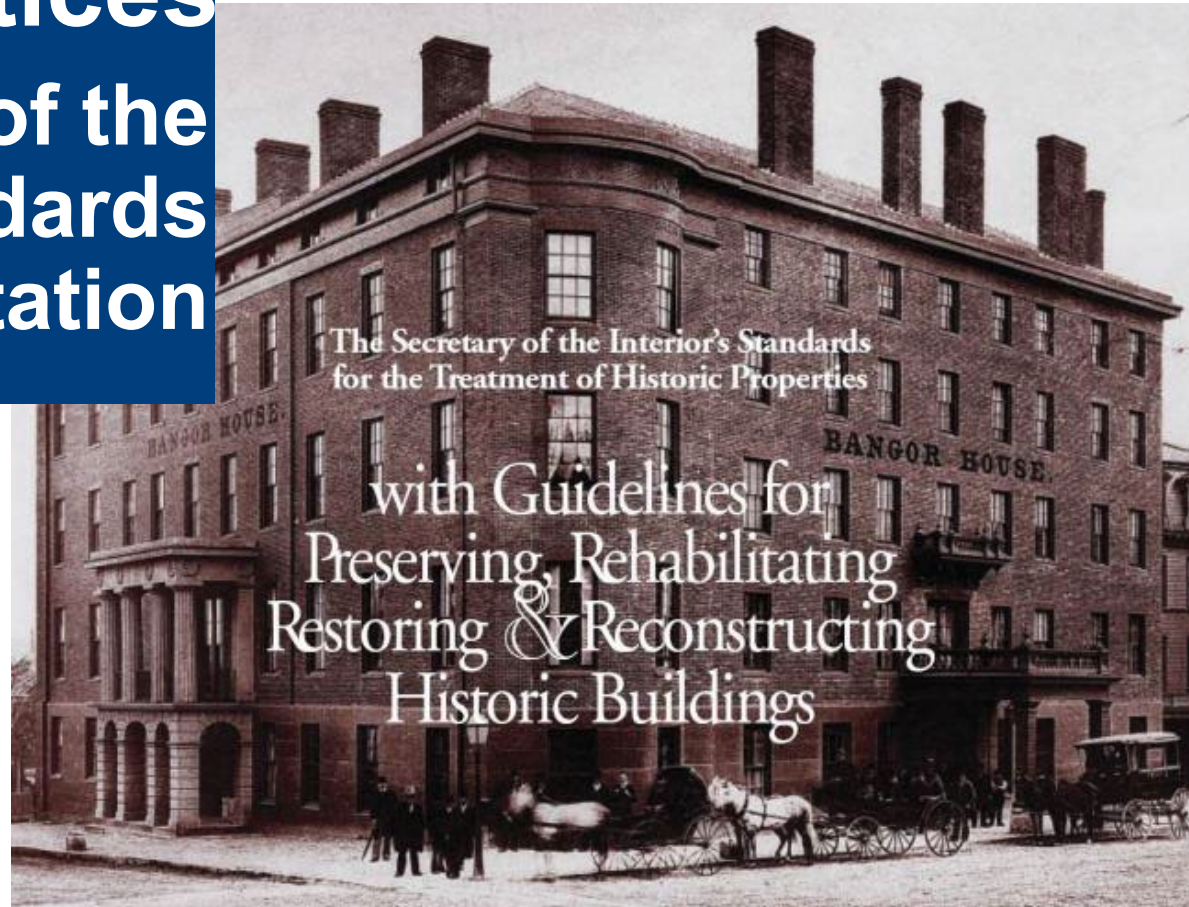
Work included:

- Painting exterior
- Chimney repair/tuckpointing
- HVAC fixes



Historic Preservation: Best Practices

Secretary of the Interior's Standards for Rehabilitation



*****Retain historic identity and integrity***

Standard 2

The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided



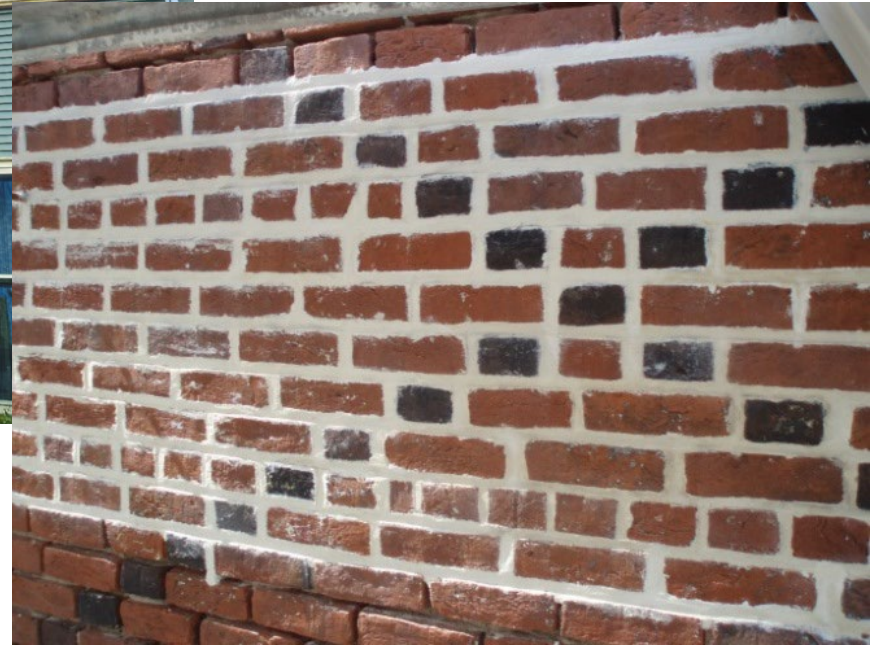
Standard 3

Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development shall not be undertaken.



Standard 5

Distinctive features, finishes and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.



Standard 6

Deteriorated historic features shall be repaired rather than replaced. Where severity of deterioration requires replacement of distinctive feature, the new feature shall match old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical or pictorial evidence.



Standard 9 & 10



New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old.

New additions [...] shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



Technical Preservation Services

National Park Service
U.S. Department of the Interior



- About
- The Standards
- Tax Incentives
- How To Preserve
- Sustainability
- Historic Surplus Property
- Education & Training
- Hot Topics

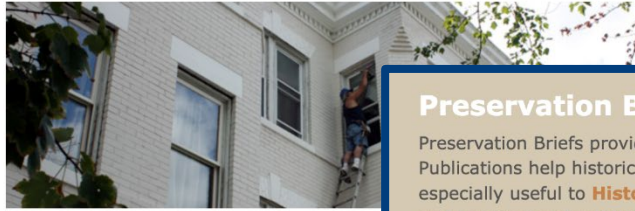
Home > How to Preserve

How to Preserve Historic Properties

Technical Preservation Services provides technical assistance and guidance on the preservation of historic properties. Our publications have become the basis for responsible care of historic buildings and are routinely referenced by preservation professionals, local design review commissions, state and federal agencies, students, and historic property owners.

Articles

Have you ever wondered how a Preservation Brief is revised? Read about it in the article [Revising Preservation Brief 14](#).



Preservation Briefs provide in-depth information about preservation. Many provide guidance on the appropriate building materials such as slate roofing, plaster, and architectural features including storefronts and porch specific building types such as historic gas stations and a publication series covers broader themes such as how character and making historic buildings accessible.

Preservation Tech Notes provide practical information on innovative techniques for successfully maintaining an

The preservation of **Cultural Landscapes** presents unique challenges. These historic resources range in scale from small for land. And they include all types of resources from national for Indian tribes to roadside features of the early auto

Preservation Briefs

Preservation Briefs provide information on **preserving, rehabilitating, and restoring** historic buildings. These NPS Publications help historic building owners recognize and resolve common problems prior to work. The briefs are especially useful to **Historic Preservation Tax Incentives Program** applicants because they recommend methods and approaches for rehabilitating historic buildings that are consistent with their historic character.

Some of the web versions of the Preservation Briefs differ somewhat from the printed versions. Many illustrations are new and in color rather than black and white; Captions are simplified and some complex charts are omitted. To order hard copies of the Briefs, see [Printed Publications](#).

- 1 **Cleaning and Water-Repellent Treatments** for Historic Masonry Buildings
- 2 **Repointing Mortar Joints** in Historic Masonry Buildings
- 3 **Improving Energy Efficiency** in Historic Buildings
- 4 **Roofing** for Historic Buildings
- 5 The Preservation of Historic **Adobe Buildings**
- 6 **Dangers of Abrasive Cleaning** to Historic Buildings
- 7 The Preservation of Historic Glazed Architectural **Terra-Cotta**
- 8 **Aluminum and Vinyl Siding** on Historic Buildings: The Appropriateness of Substitute Materials for Resurfacing Historic Wood Frame Buildings
- 9 The Repair of Historic **Wooden Windows**
- 10 Exterior **Paint Problems** on Historic Woodwork
- 11 Rehabilitating Historic **Storefronts**
- 12 The Preservation of Historic Pigmented **Structural Glass**
- 25 The Preservation of Historic **Signs**
- 26 The Preservation and Repair of Historic **Log Buildings**
- 27 The Maintenance and Repair of Architectural **Cast Iron**
- 28 **Painting** Historic Interiors
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Thank you!

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