Certification and Application Process

Historic Preservation Tax Credit

Part 1: Certificate of Eligibility

- applicant researches property eligibility and history
- submit completed Part 1 form
- OPZ responds within 30 days; Certificate of Eligibility is either approved or denied, or more information is requested
- *note that if property has been substantially altered since a previous listing or eligibility determination, property may need to be re-evaluated*
- *if claiming other tax credits, contact the Office of Finance to confirm eligibility*

Part 2: Certification of Proposed Work

- presubmittal meeting with Cultural Resources to discuss proposed work and methods
- submit completed Part 2 form and supporting material
- OPZ responds within 30 days; proposed work is either certified or denied, or Part 2 is returned with comments for applicant to resubmit
- *do not begin work until Part 2 form is approved by OPZ*
- *submit any changes to project scope as an amendment to Part 2 form for OPZ approval*

work carried out

Part 3: Certification of Completed Work

- Part 3 form submitted with supporting material
- OPZ certifies work has been completed according to Part 2 approvals (including amendments); responds within 30 days
- historic preservation easement is executed
- *submit Part 3 form by March 1 immediately before the taxable year to apply credit to that year's bill*

Part 4: Tax Credit Application

- Application form submitted by applicant to Office of Finance
- Office of Finance applies tax credit
- *submit tax credit application by April 1 immediately before the taxable year to apply credit to that year's tax bill*