

FINAL				Oregon Heritage: National Survey of Preservaiton Funding and Incentive Programs				
Updated 4/211/17					Heritage Consulting Inc 4-2017			
		Name of Program	State, County, City	Short description, eligibility in general	Amount Available	Year started/ended	Website live link	Other Comments
Type of program	Funding Source							
National Programs								
	Direct funding	Partners for Sacred Places	National Fund for Sacred Places	The National Fund supports thriving congregations and their mission to serve local communities by providing planning grants, capital grants, group training opportunities and other consulting services.	Varies	2016	http://www.sacredplaces.org/reimagine-your-sacred-place/national-fund	
	Direct funding	AMTRAK® Great American Stations	National program	AMTRAK® Great American Stations is a program to help communities discover the economic power of America's train stations. This website has a listing of federal and non-federal grant programs. It is a guide for communities that are looking for funding sources for rail station development.			http://www.greatamericanstations.com/	
	Direct funding	The Citizens' Institute on Rural Design	National program	The Citizens' Institute on Rural Design (CIRD) is issuing a request for proposals to rural communities facing design challenges to host local workshops in 2013. CIRD (formerly known as "Your Town") works to help rural communities with populations of 50,000 or fewer enhance their quality of life and economic vitality through facilitated design workshops.	Successful applicants will receive a \$7,000 grant and in-kind design expertise and technical assistance valued at \$35,000.		rural-design.org	
	Grants	Home Depot Foundation	National program	Home Depot Foundation provides grants up to \$5,000 to organizations using the power of volunteers to improve the physical health of their community. Grants are given in the form of Home Depot gift cards for the purchase of tools, materials, or services	grants up to \$5000		https://corporate.home depot.com/community/home-depot-foundation-grants	
	Direct funding	1772 Foundation	Nationwide	The 1772 Foundation works to ensure the safe passage of our historic buildings and farmland to future generations.	matching grant programs in several states CT, NJ, RI		http://www.1772foundation.org/	
	Grants	National Trust for Historic Preservation Fund	National program	The National Trust for Historic Preservation Fund grants encourage preservation at the local level by providing seed money for preservation projects. Grants are awarded annually in three competitive rounds: February 1, June 1, and October 1.	There are several programs that the NTHP administered that are limited to certain states or regions too		http://forum.savingplaces.org/build/find-funding?referrer=http://www.landmarks.org/incentives.htm	
	Conservation Easements	Civil War Trust	National program	A conservation easement is defined as, "A legal agreement between a landowner and an eligible organization (qualified land trust or state entity) that restricts future activities on the land to protect its conservation values in perpetuity." Thus, the landowner still retains ownership of the property, but the permanent easement will protect the land from future development.	accepts gifts of easements.	1993	Civil war trust http://www.civilwar.org/land-preservation/how-we-work.html	

	Direct grant from NPS to states to award to local COLLEGes as grants	Certified Local Governments Program	OR and other states and tribes	The Certified Local Government (CLG) program offers matching grants to cities and counties that have been "certified" as historic preservation partners with both the state and the federal governments. These grants can be used for a wide-range of preservation projects, including National Register nominations, historic resource surveys, preservation education, preservation code development, building restoration, and preservation planning. Between roughly \$65,000 - \$200,000 is available per year, depending on federal allocation and state priorities.	varies		http://www.oregon.gov/oprd/HCD/FINASST/pages/grants.aspx	
	Fee simple ownership of land	Civil War Trust	National Program	of a property which are described in greater detail below: 1. Sale or Donation of Land The Civil War Trust generally pays fair market value for land, but landowners can sell for less and receive tax benefits. 2. Bargain Sales Landowner sells land to land trust for less than fair market value which creates a charitable income tax deduction based on the difference between the land's fair market value and its sale price. 3. Sale Subject to Life Estate Landowner sells or donates a remainder interest to land trust, but retains right to live and use property; land trust gains control upon death of landowner. 4. Sale/Leaseback Option Landowner sells land to land trust, and then leases property back. 5. Sale to Conservation Buyer Landowner sells land to conservation buyer at fair market value, and then the conservation buyer preserves the land and benefits from tax incentives. Once the Trust determines the best preservation strategy, the Trust must determine how to pay for the transaction. Funding for Civil War Trust preservation projects generally comes from the following sources: Federal Grants (Civil War Battlefield Preservation Program, Transportation Enhancement Program, Farm and Ranchland Protection Program)	varies	1993	http://www.oregon.gov/oprd/HCD/FINASST/pages/grants.aspx	
	Tax credit	New Markets Tax Credits	National program	The New Markets program is designed to encourage investments in low-income communities that traditionally have had poor access to debt and equity capital.			http://ntcicfunds.com/tax-credit-basics/new-markets-tax-credits/	
	Tax credit	Solar Tax Credits	National Program	The federal energy investment tax credit (ITC) program, authorized under 26 USC 48 (section 48), encourages the use of renewable energy, including solar energy. The energy ITC program reduces federal income taxes by offering a 30 percent tax credit to its owners for long-term lessees for an energy property that meets established performance and quality standards.				

	Direct funding	Transportation Enhancement grants	National program	Illinois Transportation Enhancement Program (ITEP) provides funding for community based projects that expand travel choices and enhance the transportation experience by improving the cultural, historic, aesthetic, and environmental aspects of the transportation infrastructure.		https://www.fhwa.dot.gov/transportation-system/local-transportation-partners/county-engineers-and-local-public-agencies/funding-opportunities/ITEP	
STATE PROGRAMS Types	Direct funding from state budget						
	Direct funding	Minnesota Historical and Cultural Heritage Grants	MN	To support projects of enduring value for the cause of history and historic preservation across the state.		2008 http://legacy.mnhs.org/grants/grants-program-overview	
	Direct funding	STATE CAPITAL PROJECTS GRANTS-IN-AID	MN	The State Capital Projects Grants-in-Aid Program supports historic preservation projects of publicly owned buildings.	The minimum grant is \$10,000. There currently is no request cap. The largest grant to date is \$385,000.	http://www.mnhs.org/sipo/grants/state_capital_grants/overviewtable.php	
	State Tax Credit 20% or a Grant program	MN HISTORIC STRUCTURE REHABILITATION STATE TAX CREDITS	MN	The Minnesota Historic Structure Rehabilitation Tax Credit offers a 20% state tax credit for qualified historic rehabilitations, and parallels the existing federal rehabilitation tax credit. It also offers project investors an option of a grant in lieu of a credit, whichever option best suits a developer's tax situation, in order to maximize the efficiency of the public dollars assisting the project. The program requires an application with the State Historic Preservation Office before sunset in 2021		2013 http://www.mnhs.org/sipo/grants/mnhistoricstructurerehabilitationstatetaxcredit.php	
	Direct funding	Heritage Partnership Program	MN	The program's goal is to build the capacity of eligible applicants to preserve and enhance access to Minnesota's history and cultural resources by supporting the creation and development of sustainable, history-based partnerships throughout the state.		http://legacy.mnhs.org/partnershipgrants	
	Direct funding	HISTORIC RECOGNITION GRANT PROGRAM	MN	The Historic Recognition Grants Program from the State's Arts and Cultural Heritage Fund will support history-related projects with a focus on commemoration of Minnesota's role in the American Civil War.	The maximum is \$100,000.	http://www.mnhs.org/sipo/civilwar/index.php	
	Direct funding	Illinois Clean Energy Community Foundation	IL	Illinois Clean Energy Community Foundation provides grants to upgrade the energy efficiency and lighting of public and nonprofit facilities. Historic buildings are prioritized.		http://www.illinoiscleanenergy.org/	
	Direct funding	Community Block Development Grants: Entitlement Communities	RI: For Cranston, East Providence, Pawtucket, Providence, Warwick, Woonsocket	funds that help communities carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.		http://ohcd.ri.gov/community-development/cdbg/	
	Direct funding	Texas Historic preservation Fund grants	TX	The Texas Historical Commission's (THC) nationally recognized and award-winning Texas Historic Courthouse Preservation Program (THE CPP) has turned around the trend of disrepair and begun restoring these treasured historic landmarks. To date, the program has funded 67 Texas courthouse restorations and another 26 courthouses have received emergency or planning grants to complete small projects.		http://www.thc.texas.gov/preserve/projects-and-programs/texas-preservation-trust-fund	

Profile	Direct funding	Maryland Arts Council Maryland traditions grant program	MD	Maryland Traditions Project Grants support research and programming that adds significance to Maryland communities by encouraging and funding professionals as well as community scholars, organizations, and artists to document, preserve, sustain, and present Maryland's traditional arts and culture.	530,00 in 2017	Commission's (THC) nationally recognized and award-winning Texas Historic Courthouse Preservation Program (THE CPP) has turned around the trend of disrepair and begun restoring these treasured historic landmarks. To date, the program has funded 67 Texas courthouse restorations and another 26 courthouses have received emergency or planning	http://www.msac.org/grants/maryland-traditions-project-grant	
	Direct funding	Capital grants	MD	The capital grant program, which supports "bricks-and-mortar" upgrades and repairs to certified historic structures owned by non-profits or local governments	capital funds since 2010, proposed in new MD Gov budget for 2017		http://www.preservationmaryland.org/governor-s-budget-includes-preservation-grant-funding/	
	Direct funding	Preservation Maryland – Heritage Fund	MD	assistance for the protection of historical and cultural resources and promotes innovative demonstration projects that can be successfully replicated to meet Maryland's historic preservation needs. Grants range from \$500 to \$5000 and are reviewed and awarded by the Heritage Fund Selection Committee in three rounds each year. The Fund is intended to serve the needs of tangible cultural resources in Maryland. Historic sites, buildings, districts, objects, and archaeological resources are eligible for funding.	The minimum grant is \$1,000 and the maximum grant is \$10,000		http://www.preservationmaryland.org/programs/heritage-fund-grants/	
	Direct funding	Survey and Research Program Non capital funds	MD	The survey and research program (non-capital grants) funds architectural and archaeological research, survey and documentation, public education, and planning and feasibility projects. Survey and Research funding directly supports local governments' efforts to preserve places important to their constituents and is widely regarded as one of the most important tools for preservation planning.	This critical program had received \$0 since 2010, but received \$379,000 in Governor Hogan's 2018 budget.		http://www.preservationmaryland.org/governor-s-budget-includes-preservation-grant-funding/	
	Direct funding	Maryland Historical Trust	MD	The Maryland Historical Trust provides support for a wide variety of historic preservation-related activities, including property acquisition and rehabilitation, documentation and survey, heritage tourism development, and educational programs.			http://mht.maryland.gov/Financial.shtml	

	Direct funding	Maryland Heritage Areas	MD	hear and even taste – the authentic heritage of Maryland in a unique way that you cannot experience anywhere else. Heritage Areas are where the stories of the people, the land and the waters of Maryland, which have been intertwined for thousands of years, are told. In Heritage Areas individuals, businesses, nonprofits and governments form partnerships to preserve the best of Maryland's historic sites and towns, unspoiled natural landscapes and enduring traditions. These tangible links to both place and the past encourage residents to recognize they have a special piece of the American story to treasure and share with others, and that in doing so they create more livable and economically sustainable communities.			http://mht.maryland.gov/heritageareas.shtml	
	Direct funding	Oregon Cultural Trust	Statewide (Oregon) and federally-recognized tribes	through three grant programs: - Cultural Development Grants: funding for heritage, history, preservation, and humanities programs. - Cultural Coalition Grants: 45 county and tribal Cultural Coalitions are funded directly by the Trust, which have their own grant programs to address community needs and priorities including arts education, local historic preservation projects, community theater, and library programs. - Cultural Partner Grants: Five statewide partners receive a percentage of the funds distributed by the Trust each year.	Grants range from \$5,000 to \$40,000	2003 (started)	http://culturaltrust.org/	preservation grants awarded previously include chandelier restoration, conservation assessment, and structural stabilization.
	Direct funding	Oregon Humanities	Statewide (Oregon) and federally-recognized tribes	engage community members as active participants, explore ideas from diverse perspectives; help participants make meaning for themselves and their communities, respond to an important community opportunity or challenge, and involve community partnerships. Responsive Program grants support programs created in response to timely issues or events that the applicant organization is qualified to help the public explore. Nonprofit applicants do not need to be federally recognized 501(c)3s. Matching funds required.	Public Program Grants: \$1,000-10,000 (\$4,000 average); Responsive Grants: up to \$1,000 on a rolling basis		http://oregonhumanities.org/	
	Direct fundng	Diamonds in the Rough	OR	Grants are to restore or reconstruct the facades or buildings that have been heavily altered over the years. The purpose is to return them to their historic appearance and potentially qualify them for historic register designation (local or national). 1:1 grant match (cash, in-kind donations, volunteer).	up to \$20,000		https://www.oregon.gov/oprd/HCD/FINASST/docs/DiamondsGrantGuidelines2017.pdf	
	Direct funding	Oregon Heritage Grant, Biennium	OR	Support or projects for the conservation, development and interpretation of Oregon's cultural heritage. Priority will be given to projects that preserve, develop or interpret threatened heritage resources and/or heritage resources of statewide significance.	\$3000 \$20,000	2015-2017 (current cycle)	https://www.oregon.gov/oprd/HCD/FINASST/docs/2015HeritageGrantInformation.pdf	
	Direct funding	Historic Cemeteries Grant Information	OR	OCHC grants are intended to provide financial assistance in the following general categories: Protection and Security, Restoration and Preservation, Education and Training, Research and Interpretation.	\$1000-8000	2017-2019 (current cycle)	https://www.oregon.gov/oprd/HCD/FINASST/docs/HistoricCemeteriesGrantInformation2017.pdf	
	Direct funding	Oregon Museum Grant	OR	Grant funds are for Oregon museums conducting projects for the care and management of heritage collections, for heritage related tourism, and heritage education and interpretation.	\$1000-\$8000	2017-2019 (current cycle)	https://www.oregon.gov/oprd/HCD/FINASST/docs/MuseumGrantInformation2017.pdf	

	Direct funding	Oregon Main Street Revitalization Grant	OR	Grants support downtown revitalization efforts in communities participating in the Oregon Main Street Network, with the goal to acquire, rehabilitate, and construct buildings on properties in designated downtown areas statewide, and facilitate community revitalization that will lead to private investment, job creation or retention, establishing or expanding viable businesses, or creating a stronger tax base.	up to \$100,000	2017-2020 (current cycle)	https://www.oregon.gov/oprd/HCD/FINASST/docs/OMSGrantInformation2017.pdf	
	Direct funding	Preserving Oregon Grant	OR	Grant funds are for rehabilitation work on properties listed in the National Register of Historic Places, or significant work contributing to identifying, preserving and/or interpreting archaeological sites	up to \$20,000.	2017-2019 (current cycle)	https://www.oregon.gov/oprd/HCD/FINASST/docs/PreservingOregonInformation2017.pdf	
	Direct funding	Veterans and War Memorials Grant	OR	Established to provide funding assistance to local governments for the construction and restoration of veterans' and war memorials.	\$14,000 \$80,000. \$150,000 is available	2017-2019 (current cycle)	https://www.oregon.gov/oprd/HCD/FINASST/docs/VWM_Grant_Information2017.pdf	
	Direct funding	New Century Preservation Grants	ME	The Commission also disburses State grant monies through the New Century Community Program when this program has been funded. As a participating agency of the Maine State Cultural Affairs Council, the Maine Historic Preservation Commission is charged with administering New Century Community Program preservation grants for historic buildings, structures and sites.			http://www.state.me.us/mhpc/grants/	
	Direct funding	Heritage Area Authority	MD	Grants of up to \$50,000 are available for non-capital projects. A one-to-one match of the grant award with non-state support is required. Potential projects include work in the categories of Planning (research, field investigation, data recovery, feasibility and planning studies, design documents and other planning activities that support the heritage area); Interpretation (exhibits, signage, pedestrian wayfinding signage, interpretive brochures, educational programs and materials, other interpretive activities that support the heritage area); and Programming (seminars, conferences, performances, re enactments, commemorations, festivals). Grant awards may require that the owner to convey a perpetual preservation easement to the Maryland Historical Trust.	Up to \$50,000		http://mht.maryland.gov/heritageareas.shtml	
	Direct funding	Transportation Enhancement grants	IL, other states	Illinois Transportation Enhancement Program (ITEP) provides funding for community based projects that expand travel choices and enhance the transportation experience by improving the cultural, historic, aesthetic, and environmental aspects of the transportation infrastructure.			http://www.idot.illinois.gov/transportation-system/local-transportation-partners/county-engineers-and-local-public-agencies/funding-opportunities/ITEP	
	Direct funding	California Cultural & Heritage Endowment, Landmarks California	CA	The California Cultural & Heritage Endowment (CCHIE) provides grants to aid in historic preservation across the state. Projects awarded grants demonstrate financial and environmental sustainability, a means of telling stories about California's diverse history, and a strengthened social fabric and sense of community.	what about endowments in RI?	2003	http://ohp.parks.ca.gov/pages/1054/files/TA15%20State.pdf	

Profiled	Direct funding	Landmarks Illinois, Preservation Heritage Fund Grants	IL	Landmarks Illinois Preservation Heritage Fund Grants are intended to provide monetary assistance to significant structures or sites in Illinois that are under threat of demolition, in imminent deterioration, in need of stabilization, in need of structural or re-use evaluation, or need to be evaluated for landmark eligibility.			2004	
	Direct funding	Illinois Department of Commerce and Community Affairs' Public Museums Grants Program	IL	Illinois Department of Commerce and Community Affairs' Public Museums Grants Program provides operating funds and capital project funding to museums that are operated by or located on land owned by a unit of government. Museum must be in existence for 2 years and have a professional staff.	how much awarded each year, only to state owned sites?			http://www.museum.state.il.us/programs/musgrants/index.html?ID=145
	Direct funding	Missouri Main Street Connection Grants	MO	because of the funds Missouri Main Street receives from the State of Missouri, grants, memberships and fundraising, it can offer service grants. These grants are varied in the services they offer with the Affiliate Grant guiding a community with starting and building a Main Street program. The People Energizing Places and Strategic Teams Engaging Places grants assist a Main Street community in growing the organization's capacity and effectiveness. All of these grants are matching with Missouri Main Street assuming 60-75% of the costs.	Matching grants			https://www.momainstreet.org/Grants/
State Tax Credits Property tax assessments gaming								
Profiled ,	State tax credits (Commercial)	State tax credits commercial	34 states as if 2/16, WV is 10%	A 25% state income tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the Division of Historic Preservation to be "certified historic structures." The Division of Historic Preservation reviews projects to ensure their compliance with the Secretary of the Interior's Standards for Rehabilitation. The Louisiana Department of Revenue defines qualified rehabilitation expenditures on which the credit may be taken can be used for buildings in Cultural Districts, National Register Districts, Locally designated historic districts, Main Street Districts and Downtown Development Districts	Varies widely , AB tax credit was only for 3 years per http://alabamaconstructionnews.org/2016/09/21/the-need-for-renewal-of-the-historic-tax-credits/	three "best" historic tax incentives in the country according to Donovan Rypkema, largely because of the generous amount of money it provides and the ability to transfer the credit to other developers. When one person uses the incentive, Rypkema says, it has a "snowball effect," leading to more and more projects		Best overview of state tax credits is Harry Schwarts briefing paper http://forum.savingplaces.org/HigherLogic/System/DownloadDocumentFile.ashx?DocumentFileKey=54e27df7-1135-ce87-4bc7-41ea6e55f70d&forceDialog=0
Profiled	State Tax Credits Residential	State tax credits for owner occupants	23 states have state tax credit programs for owner occupants	According to http://forum.savingplaces.org/HigherLogic/System/DownloadDocumentFile.ashx?DocumentFileKey=54e27df7-1135-ce87-4bc7-41ea6e55f70d&forceDialog=0	varies widely ,			http://forum.savingplaces.org/HigherLogic/System/DownloadDocumentFile.ashx?DocumentFileKey=54e27df7-1135-ce87-4bc7-41ea6e55f70d&forceDialog=0

	State Tax Credits for residential property	LA	LA	<p>Louisiana Legislature to encourage the redevelopment of owner-occupied historic homes in Louisiana. The credit, either 18.5% or 36%, depending on building type, is available for those qualified historic buildings located in:</p> <ul style="list-style-type: none"> •Cultural Districts •National Register Districts •Locally designated historic districts •Main Street Districts •Downtown Development Districts <p>Those buildings that are listed individually in the National Register of Historic Places or eligible for individual listing in the National Register may also be eligible for application to the State Residential Tax Credit Program. Please visit the Louisiana National Register website for further information on listing a building in the National Register of Historic Places. Additionally, any building in Louisiana that is at least 50 years old and is determined to be vacant and blighted is eligible for application to the State Residential Tax Credit Program. Further information on determining whether a building is vacant and blighted may be found in the State Residential Tax Credit Program Guidelines.</p>	A 18.5% state income tax credit is available for the rehabilitation of owner-occupied historic homes, as determined by the Division of Historic Preservation. Each project is reviewed to ensure compliance with the Secretary of the Interior's Standards for Rehabilitation. The Louisiana Department of Revenue defines qualified rehabilitation expenditures on which the credit may be taken. Buildings which have been determined to be vacant and blighted are eligible for a 36% credit.	2005	http://www.crt.state.la.us/cultural-development/historic-preservation/tax-incentives/state-residential-tax-credit/index	
	Property Tax Assessment	OR Special assessment of historic Property Program	OR	<p>Financial incentives are important tools in encouraging the preservation of historic buildings. Established in 1975, Oregon's Special Assessment of Historic Property Program was the nation's first state-level historic preservation tax incentive. The program specially assesses a property's assessed value for 10 years. It is most effective when the program is in place prior to any substantial rehabilitation of the property.</p>		1975	https://www.oregon.gov/oprd/HCD/SHPO/pages/tax_assessment.aspx	
Profiled	State tax credit	Downtown and village center Tax Credits and Sales Tax Reallocations	VT	<p>projects that enhance the historic character and improve building safety of older and historic commercial buildings located in Designated Downtowns or Village Centers. The credits support general rehabilitation work, code compliance work, data and network wiring, and exterior improvements, and may be combined with the federal program. Past projects range from small retail, office, and rental apartment rehabilitations to multi-million dollar redevelopments. Applications are due July 1, 2016 and the Vermont Downtown Board will make allocation decisions when it meets July 25,]</p>			http://www.alburghvt.org/Uploads/2015HTCGuidelinesApplication.pdf	
	State Tax Credit	Neighborhood Assistance Program	PA	<p>A project must serve distressed areas or support neighborhood conservation. Projects must fall under one of the following categories: affordable housing programs, community services, crime prevention, education, job training or neighborhood assistance. A tax credit of up to 55% can be given.</p>	Some Main Street and CDCs use this		http://dced.pa.gov/programs/neighborhood-assistance-program-#WKHXIWC5	

	State Tax Credits	For homeowners, commercial buildings and small commercial building tax	MD	If you own a certified historic property in Maryland, you may have the opportunity to earn a state income tax credit on qualified rehabilitation expenditures. Whether you are planning to rehabilitate your primary or secondary residence or a commercial property, there are state incentives that may help. Select a project type for more information.	varies		http://mht.maryland.gov/taxCredits.shtml	
	State Tax Credit	Mills Act, Property Tax relief	CA	Enacted in 1972, the State Mills Act legislation grants participating local governments (cities and counties) the authority to enter into contracts with owners of qualified historic properties who actively participate in the preservation, restoration and maintenance of their historic properties while receiving property tax relief	Single-family residence - \$1,000,000 or less.Two-family Residence - \$1,500,000 or less Other Land Uses - \$3,000,000 or less; these amount are in unincorporated Los Angeles County Each local government establishes their own criteria and determines how many			
	State income tax credit 25% of rehab costs	River Edge Redevelopment Zones	IL	The Illinois Historic Preservation Tax Credit Program provides a state income-tax credit equal to 25% of a project's qualified expenditures to owners of certified historic structures located within River Edge Redevelopment Zones (Aurora, East St. Louis, Elgin, Peoria and Rockford) who undertake certified rehabilitations during the taxable year. Substantial rehabilitation investments will create jobs in Illinois, stimulate the economies of River Edge communities, and revitalize historic structures and neighborhoods. Awarded tax credits may not be sold or otherwise transferred to another person or	25% of rehab costs , incentive will go away as of Jan 1 2018	2012-2018	https://www.illinois.gov/dceo/ExpandRelocate/incentives/taxassistance/Pages/riversedge.aspx	
	Real estate transfer tax	County court houses, historic preservaion restoraiton grants	AK	The programs, financed through proceeds of the state Real Estate Transfer Tax, and/or federal funds received from the National Park Service, Department of the Interior, provide assistance to governments, organizations and individuals seeking to preserve historic Arkansas for future generations to learn from and enjoy. Certified Local Government, Historic Preservation Restoration and County Courthouse Restoration Subgrants Grants have been distributed across the state			http://www.arkansaspreservation.com/Preservation-Services/grants-programs	
	State tax credits for commercial and residential properties	NC state tax credit program	NC	structures are important tools for historic preservation and economic development in North Carolina.. Beginning in January 2016, new North Carolina historic preservation tax credits will take effect that will provide credits for both income-producing and non-income producing historic properties. .Tiered base credit – 15% up to \$10 million of QREs, 10% from \$10 million to \$20 million, no credit above \$20 million.	Bonus credits – 5% Development Tier Bonus for projects in Tier 1 or 2 county. 5% Targeted Investment – manufacturing or agricultural related at least 65% vacant for two years preceding eligibility certification.	1976, sunset 2014, new program begins in 2016	http://www.hpo.ncdcr.gov/tchome.htm	

Profiled	State Tax Credit	Neighborhood Assistance Program	MO	<p>financial incentives are important tools in encouraging the preservation of historic buildings. Established in 1975, Oregon's Special Assessment of Historic Property Program was the nation's first state-level historic preservation tax incentive. The program specially assesses a property's assessed value for 10 years. It is most effective when the program is in place prior to any substantial rehabilitation of the property.</p> <p>The Deadwood Fund program is funded by a portion of the gambling revenue generated in Deadwood, SD. By sharing the Deadwood historic preservation monies, the Deadwood Fund program enables applicants from throughout the state to extend their financial resources to preserve important pieces of South Dakota history.</p>	<p>funds by providing partial state tax credits to businesses that make contributions to approved community improvement projects. Implement community or neighborhood projects in your town that will strengthen economic development. This program can help fund job training initiatives, crime prevention, community service projects, and revitalization of community-based buildings and areas. The Department of Economic Development (DED) will issue 50% or 70% tax credits to an eligible taxpayer who makes a qualified contribution to an approved Neighborhood Assistance Program (NAP) project.</p>	<p>MO Main Street uses this, along with several local programs</p>	<p>https://ded.mo.gov/programs/community/neighborhood-preservation-act</p>	
	Property Tax Assessment	Special Assessment of Historic Property Program	OR				<p>https://www.oregon.gov/oprd/HCD/SHPO/pages/tax_assessment.aspx</p>	1975
	Gaming	SD historical society's deadwood fund	SD			2x a year, 1K to 25K range of funding	<p>http://history.sd.gov/Preservation/FundingOpps/DeadwoodFundOverview.pdf</p>	
Profiled	Gaming	Colorado State Historical Fund	CO	<p>When Colorado voters approved limited stakes gaming in Black Hawk, Central City and Cripple Creek in 1990, they were making an important investment in the state's future. Through the Colorado State Historical Fund (SHF), which is subsidized by gaming proceeds, approximately \$273 million has been awarded over the past 25 years. Beneficiaries include more than 4,200 projects in all 64 counties creating jobs and revenue, providing space for businesses and affordable housing, promoting tourism and helping to preserve Colorado's exciting past.</p>	<p>tax revenue generated from gambling. Of that amount, 20% is returned to the gaming towns for historic preservation purposes and 80% is directed to the State Historical Fund program (SHF receives 22.4% of total tax revenues for grants program). Grant amounts vary widely. The smallest was \$474 to Annunciation School for a historical photographic narrative of the Denver's Cole neighborhood. larges grant 625K others 200K and under</p>	<p>The SHF supports a range of projects, including restoration and rehabilitation of historic buildings, architectural assessments, archaeological excavation, designation and interpretation of historic places, preservation planning studies and educational programs.</p>	<p>http://coloradogambler.com/historic-preservation-gaming-revenue-supports-multimillion-dollar-historic-preservation-efforts/</p>	

	Real estate transfer tax	Community Preservation Act	MA, 172 towns	CPA allows communities to create a local Community Preservation Fund for open space protection, historic preservation, affordable housing and outdoor recreation. Community preservation monies are raised locally through the imposition of a surcharge of not more than 3% of the tax levy against real property, and municipalities must adopt CPA by ballot referendum. To date, 172 municipalities in the state have adopted CPA. View a map of all CPA communities	Amount varies by town. In recent years, as CPA was adopted by more communities and the real estate market declined, the base trust fund distribution decreased dramatically. To address this decline, Governor Patrick signed legislation to update CPA in 2012. The bill included a new revenue source to provide additional funding for the trust, over and above the revenue from the deeds recording fee. As a result, \$25 million from the state's FY13 budget surplus was added to the trust fund prior to the November 15, 2013 distribution, another \$11.4 million was added in 2014 and \$10 million in 2015. No surplus funding was available in 2016, so the Coalition has been advocating for legislation to	2000	http://www.communitypreservation.org/content/cpa-overview	
	State Tax Credit	State Historic Preservation and Cultural & Entertainment District (HPCED) Tax Credit Program	IA	The state historic preservation and cultural and entertainment district tax credit program (HPCED) provides state tax incentives for the sensitive rehabilitation of historic buildings. Through this program, underused or vacant schools, warehouses, factories, residences and other buildings throughout Iowa have been returned to useful life in a manner that maintains the historic character.			https://www.iowaeconomicdevelopment.com/Community/HPCED	
	Real estate transfer tax	Keystone historic preservation projects	PA	As established under the keystone recreation, park and conservation fund, funding under the Keystone Historic Preservation Project Grant program is available to nonprofit organizations and local governments for the planning and development for publicly accessible historic resources listed in or eligible for listing in the National Register of Historic Places.	Minimum Award \$5,000, max 25K		http://www.phmc.pa.gov/Preservation/Grants-Funding/Pages/Planning-Projects.aspx	

Profiled	Real estate transfer tax	Community Preservation Act	MA, 172 towns	CPA allows communities to create a local Community Preservation Fund for open space protection, historic preservation, affordable housing and outdoor recreation. Community preservation monies are raised locally through the imposition of a surcharge of not more than 3% of the tax levy against real property, and municipalities must adopt CPA by ballot referendum. To date, 172 municipalities in the state have adopted CPA. View a map of all CPA communities	Amount varies by town. In recent years, as CPA was adopted by more communities and the real estate market declined, the base trust fund distribution decreased dramatically. To address this decline, Governor Patrick signed legislation to update CPA in 2012. The bill included a new revenue source to provide additional funding for the trust, over and above the revenue from the deeds recording fee. As a result, \$25 million from the state's FY13 budget surplus was added to the trust fund prior to the November 15, 2013 distribution, another \$11.4 million was added in 2014 and \$10 million in 2015. No surplus funding was available in 2016, so the Coalition has been advocating for legislation to	2000	http://www.communitypreservation.org/content/cpa-overview	
Profiled	Corporate Income tax	New Jersey Historic Trust Capital and Planning grants	NJ	The Corporate Business Tax (CBT) Historic Preservation Fund provides grants for historic preservation projects.	Amount varies yearly		http://www.njht.org/dca/njht/programs/cbt.html	
	State Property Tax Reclassification	State Historic Property Tax Reclassification program	AZ	residential properties over a period of 15 years. Improvements to NR listed commercial properties are assessed at 1% of full value over a period of 10 years. The intent is to provide an owner the opportunity to make a building presentable to tenants and allow such tenants a period to establish business without the burden of increased rent due to property tax increases. This program is administered by the County Assessor and the State Historic Preservation Office (SHPO). Rehabilitation must follow Secretary of Interior's Standards and SHPO must approve plans for such work prior to implementation. In addition, the property owner may be required to annually submit an expenditure record, and a form (furnished by the SHPO) verifying that the property has been maintained according to program guidelines.			https://www.tucsonaz.gov/files/pdsd/pdfs/ProgramsAndProjects/preservation_financial_incentives.pdf	

Profiled	Loan Program	Maryland Heritage Area Authority –Loan Program	MD	MHAA Loans must be within a Target Investment Zone and endorsed by the Certified Area management entity. MHAA may require the conveyance of a perpetual historic preservation easement to the Maryland Historical Trust.	The Maryland Heritage Areas Program is governed by the Maryland Heritage Areas Authority (MHAA) and administered by the Maryland Historical Trust. MHAA provides targeted financial and technical assistance within thirteen locally designated Heritage Areas, each of which has a distinct focus or theme that represents a unique aspect of Maryland’s character. Together, MHAA, the Heritage Areas and local partners support the economic well-being of Maryland’s communities by promoting, sustaining and creating place-based experiences for visitors		https://mht.maryland.gov/heritageareas.shtml	
	Special Valuation Historic Properties	10 year property tax freeze	WA	WA legislature passed a law which allows a special valuation for certain historic properties within the state. The primary benefit of the law is that during the ten year special valuation period, property taxes will not reflect substantial improvements made to the property.		1985	http://www.dahp.wa.gov/sites/default/files/Special%20Valuation%20Pamphlet%202012_0.pdf	
Preservation Action Newsletter 4/8/2016	State tax credit for smaller deals	Job Creation and Main Street Revitalization Act	CO	The tax credit is modeled after successful, bipartisan legislation passed in other states that provide critical incentives to get languishing buildings back into viable use, while simultaneously spurring tremendous economic growth, job creation and historic preservation in rural and metro areas. Funding is available for two eligibility pools for the commercial tax credit, one pool for smaller projects and one for larger projects	capped at \$5 million total (split between two pools) focus on smaller deals	2014	http://www.denverpost.com/2016/04/01/tax-credits-for-historic-preservation-help-spark-neighborhood-eco-devo/	http://www.leg.
	Property tax creits	Special Assessment of Historic Property Program	OR	Financial incentives are important tools in encouraging the preservation of historic buildings. Established in 1975, Oregon's Special Assessment of Historic Property Program was the nation's first state-level historic preservation tax incentive. The program specially assesses a property's assessed value for 10 years. It is most effective when the program is in place prior to any substantial rehabilitation of the property.		1975	https://www.oregon.gov/oprd/HCD/SHPO/pages/tax_assessment.aspx	

Profiled	Real estate transfer tax	Community Preservation Act	MA, 172 towns	CPA allows communities to create a local Community Preservation Fund for open space protection, historic preservation, affordable housing and outdoor recreation. Community preservation monies are raised locally through the imposition of a surcharge of not more than 3% of the tax levy against real property, and municipalities must adopt CPA by ballot referendum. To date, 172 municipalities in the state have adopted CPA. View a map of all CPA communities	Amount varies by town. In recent years, as CPA was adopted by more communities and the real estate market declined, the base trust fund distribution decreased dramatically. To address this decline, Governor Patrick signed legislation to update CPA in 2012. The bill included a new revenue source to provide additional funding for the trust, over and above the revenue from the deeds recording fee. As a result, \$25 million from the state's FY13 budget surplus was added to the trust fund prior to the November 15, 2013 distribution, another \$11.4 million was added in 2014 and \$10 million in 2015. No surplus funding was available in 2016, so the Coalition has been advocating for legislation to	2000	http://www.communitypreservation.org/content/cpa-overview	
	Real estate transfer tax	Grants	AK	The programs, financed through proceeds of the state Real Estate Transfer Tax, and/or federal funds received from the National Park Service, Department of the Interior, provide assistance to governments, organizations and individuals seeking to preserve historic Arkansas for future generations to learn from and enjoy. Certified Local Government, Historic Preservation Restoration and County Courthouse Restoration Subgrants Grants have been distributed across the state			http://www.arkansaspreservation.com/Preservation-Services/grants-programs	
	Real estate transfer tax	Keystone historic preservation projects	PA	AS established under the keystone recreation, Park and Conservation Fund, funding under the Keystone Historic Preservation Project Grant program is available to nonprofit organizations and local governments for the planning and development for publicly accessible historic resources listed in or eligible for listing in the National Register of Historic Places.	Minimum Award \$5,000, max 25K		http://www.phmc.pa.gov/Preservation/Grants-Funding/Pages/Planning-Projects.aspx	
	Property Tax Abatement	California Property Tax Abatement Program	CA	Lower property tax rates are offered to private property owners who are undertaking historic rehabilitation projects.		1972	http://ohp.parks.ca.gov/pages/1054/files/TA15%20State.pdf	
	Bond funds	Marks Bond Act	CA	Tax exempt revenue bonds to finance the renovation of historic buildings. They are rarely used due to the restriction that developers may not make capital expenditures of more than \$10 million. If several major historic projects are undertaken in a jurisdiction at the same time and the combined expenses are high enough to make it worth issuing a bond, then the Marks Bond Act would be a beneficial resource.		1976	http://ohp.parks.ca.gov/pages/1054/files/TA15%20State.pdf	

Profiled COUNTY PROGRAMS	Loan Program	Maryland Historical Trust -Loan Program	MD	Nonprofit organizations, local governments, individuals, and business entities may apply for loans to acquire and/or rehabilitate historic properties. All rehabilitation work must meet the Secretary of the Interior's Standards for the Treatment of Historic Properties. MHT Loans require the conveyance of a perpetual historic preservation easement to the Maryland Historical Trust.			http://mht.maryland.gov/loans.shtml	
Profiled Bergen County NJ	County bond funds for open space and historic preservation	Morris County Open Space & Farmland Preservation Trust Fund	Morris county NJ, Bergen County NJ, Somerset county NJ others in NJ	Morris County Historic Preservation Trust Fund (Fund) to help support the preservation of the county's exceptional abundance of historic resources. The Fund was created after Morris County voters approved a referendum in November 2002 authorizing the Freeholders to allow historic preservation funding under the Open Space Trust Fund, as permitted under state legislation. The Fund considers grants for the acquisition, stabilization, rehabilitation, restoration or preservation of historic resources by municipalities, qualified non-profits and the County. All funded activities must be in conformance with the Secretary of Interior's Standards for Rehabilitation. Applications for plans and reports associated with the implementation of a historic preservation project are also eligible. Historic resources must be listed, or certified as eligible for listing, on the New Jersey and National Registers of Historic Places, in order to be eligible for the program.	On December 22, 1992, the Morris County Board of Chosen Freeholders established the Morris County Open Space & Farmland Preservation Trust Fund with the voter approval of the 1992 referendum. Collection of funds for the Trust Fund commenced on July 1, 1993 with a tax equal to 1/2 cent per \$100 of total county equalized real property valuation.	1991	http://planning.morriscountynj.gov/divisions/prestrust/	
Profiled	document recording fees collected by Snohomish County Auditor	Community Heritage Program	Snohomish County WA	The Community Heritage Program provides resources to assist the collection, preservation and interpretation of the area' using funds from the document recording fees collected by the Snohomish County Auditor. The allocation of these fees for projects that promote historical preservation or historical programs, which may include preservation of historic documents" is authorized under RCW 36.22.170 (referred to in the application as HB1386 funds).				
	Direct funding	Alletta Morris McBean Charitable Trust	RI City of Newport and Aquidneck Island	In determining which organization or organizations shall receive payments of income or principal from the Trust, the Trustees shall give special attention to organizations whose charitable activities are focused on the City of Newport, Rhode Island, and Aquidneck Island, Rhode Island, and are designed to enhance the quality of life in and to perpetuate the history of the City of Newport and Aquidneck Island."			http://allettamcbeancharitabletrust.org/	
	Barn Program	Barn again historic barn preservation program	King County, others	Historic barns are highly visible icons of King County's heritage, essential elements of our rural landscapes, conveying both a sense of place and traditional building methods. King County's Historic Preservation Program is pleased to announce the second of two rounds of the Barn Again Historic Barn Preservation Program.	Range from \$5,000 to \$50,000	2016	http://kingcounty.gov/services/home-property/historic-preservation.aspx	
	Lodging tax	Lodging Tax for Culture	King County WA	The majority of 4Culture's funding comes from a portion of lodging tax revenues collected in King County. Since 1990, 4Culture has channeled these resources back into the local economy to help develop a thriving cultural community that serves visitors, residents and businesses.		1987	http://www.4culture.org/about/financials/index.htm	

	Direct funding	The Cherokee Preservation Foundation	Eastern Band of Cherokee Indians (EBCI) and Western North Carolina	The Cherokee Preservation Foundation's mission is to preserve our native culture, protect and enhance our natural environment, and create appropriate and diverse economic opportunities in order to improve the quality of life for the Eastern Band of Cherokee Indians (EBCI) and our neighbors in western North Carolina.		http://cherokeepreservation.org/who-we-are/at-a-glance/	http://cherokeepreservation.org/who-we-are/at-a-glance/	
MUNICIPAL PROGRAMS								
	Property Tax Abatement	Louisiana Restoration Tax Abatement	Philla, LA	The Restoration Tax Abatement (RTA) program provides an up to ten-year abatement of ad valorem property taxes on the renovations and improvements of existing commercial structures and owner-occupied residences.			https://www.opportunitylouisiana.com/business-incentives/restoration-tax-abatement	
	Transfer of Development Rights	NYC transfer of development rights	NYC, Atlanta, others	The NYC transfer of development rights (TDR) provides municipalities in New York State with a very effective and flexible technique for land use control. A legal procedure designed to preserve or protect natural or man-made property resources for the public's benefit, TDR results from a recognition that land ownership has two distinct components, in that the right to develop land is an independent aspect of land ownership.	Only in Manhattan		https://www.dos.ny.gov/lg/publications/Transfer_of_Development_Rights.pdf	
Profiled	Tax credit for city of Philadelphia corporations to support Community Development Corporations	CDC tax credit program	Philadelphia PA	The City of Philadelphia uses the Community Development Corporation (CDC) Tax Credit Program to encourage and reward local businesses making a contribution and commitment to distressed parts of the City. The program is simple: in return for contributing \$85,000 per year to a CDC for ten years (with yearly renewals) a business, or two businesses partnering for the total grant amount of \$85,000, receive a credit of \$85,000 per year against their Philadelphia Income and Receipts Tax obligation.	limited number of partnerships available, now 40, when a slot becomes available due to expiration of 10 year partnership, a lottery is held to allocate the tax credit to a new or reapplying organization that has already identified a tax credit partner, check to see if the amount has gone back to 100,000	Some CDCs do Main Street type of work, but not all, money can be used for any unrestricted operating cost	http://www.phila.gov/commerce/neighborhoods/Pages/CommunityDevelopment.aspx	
	Local tax credit for businesses	Landmark Historic Property Tax Abatement program	Atlanta GA	owner of an income-producing building, which is listed in the National or Georgia Register of Historic Places and has been designated by the City of Atlanta as a Landmark Building or a contributing building in a Landmark District, may obtain preferential property tax treatment. The building must be in standard repair or already have undergone rehabilitation. For purposes of tax assessment for City of Atlanta taxes, excluding bonded indebtedness, the fair market value of the building and up to two acres of land surrounding it, is frozen for eight years at the level existing at the time of application and certification. In the ninth year, the fair market value is fixed at one-half the difference between the frozen value and the current fair market value. The application for this tax freeze must be filed by December 31st of the year before the freeze will go into		For further information, contact Karen Huebner or Doug Young, Atlanta Urban Design Commission, 55 Trinity Avenue, SW, Suite 3400, Atlanta, Georgia 30335-0331 (404-330-6200) or khuebner@atlantaga.gov or dyoung@atlantaga.gov.	http://www.atlantaga.gov/modules/showdocument.aspx?documentid=1340	

Profiled	Property Tax Abatement 10 years	Class L	Cook County IL, includes Chicago	The Cook County Class-L Property Tax Incentive is a 10-year property tax reduction for rehabilitating a commercial or industrial landmark building. The minimum investment is 50% of the building's assessed value (the total assessed value minus the land value) as determined by the County Assessor. For more information, view the Class L Eligibility Bulletin or call the Cook County Assessor's Office, Office of Special Assessment Programs at 312-603-5331 or the Landmarks Division of the Chicago Department of Planning and Development at 312-744-3200.	find out if this required state enabling legislation to permit this at the local level	view the Class L Eligibility Bulletin or call the Cook County Assessor's Office, Office of Special Assessment Programs at 312-603-5331 or the Landmarks Division of the Chicago Department of Planning and Development at 312-744-3200.	http://www.landmarks.org/resources/financial-resources/other-incentives-and-grants/	
	CDBG funding	Facade Rebate Program	Chicago IL	The Facade Rebate Program is one of several programs of the City of Chicago's Department of Housing and Economic Development to help strengthen and enhance the city's neighborhoods. This program offers rebates to eligible commercial and industrial businesses and property owners who are willing to complete qualified facade rehabilitation projects. An eligible "façade" is the front face or elevation of the building, which typically faces the street and contains windows and the principal entrance to the building.			https://www.cityofchicago.org/dam/city/depts/dcd/FacadeRebate/2011FacadeRebateGuide.pdf	
	Loan	Retirement Research Foundation's Accessible Faith Grant Program	Chicago IL	Retirement Research Foundation's Accessible Faith Grant Program helps Chicago area houses of worship finance accessibility improvements to their facilities			http://www.rrf.org/grants/accessible-faith-grants	
	Direct funding	Demonstration Project Program	Phoenix AZ	The Demonstration Project Program was created to encourage the rehabilitation of significant historic properties used for multi-family, commercial or institutional purposes. The program provides funding for exterior work that retains historic building materials and features, reverses inappropriate alterations, reconstructs missing historic details or otherwise returns a building to its historic appearance.			https://www.phoenix.gov/pddsite/Pages/historicincentshpdemproj.aspx	
	Direct Funding	Exterior Rehabilitation Assistance	Phoenix AZ	This program assists residents to sensitively rehabilitate historic homes while promoting reinvestment in Phoenix's historic neighborhoods. Owners of historic homes, either in city-designated historic districts or individually listed on the Phoenix Historic Property Register, are eligible to			https://www.phoenix.gov/pddsite/Pages/historicincentshprehab.aspx	
	Direct funding	Low iNcome Historic Housing Rehabilitation Program	Phoenix AZ	The Low-Income Historic Housing Rehabilitation Program was created to encourage the repair and rehabilitation of historic residential properties that provide housing opportunities. The program funds critical building maintenance; structural stabilization work; repair and restoration of historic features; reconstruction of missing historic details; and/or in-kind replacement of deteriorated historic elements, exterior rehabilitation, repair and restoration work that meets city historic property guidelines.			https://www.phoenix.gov/pddsite/Pages/historicincentshspaffhouse.aspx	

	Direct Funding	Warehouse and Threatened Building program	Phoenix AZ	This program is available to help property owners rehabilitate threatened historic buildings and historic downtown warehouses and to return them to a viable use. Eligible buildings are either located in the downtown Warehouse Overlay District (generally bound by Seventh Street, Third Avenue, Lincoln Street and Madison Street) or are located elsewhere in the city but are severely threatened either by their deteriorated condition or possible demolition.			https://www.phoenix.gov/pddsites/Pages/historicincentsiveshphthreatened.aspx	
	Direct Funding	Historic Landmark Rehabilitation Fund	Boulder city and county	Boulder County allocates money for historic building rehabilitation projects through a Historic Landmark Rehabilitation Grant Program. The property must be locally landmarked by Boulder County to be eligible (Boulder County has jurisdiction over the unincorporated part of Boulder County). For properties within any of the cities or towns, contact that jurisdiction for any programs they might have.			http://www.bouldercounty.org/property/build/pages/hpfinanceincentives.aspx	
	Transfer of Development Rights	Downtown Landmarks Transfer of Development Rights	Seattle	Transfer of Development Rights The Transfer of Development Rights (TDR) program is available in most downtown zones for Seattle landmarks designated by ordinance. To encourage the preservation, rehabilitation, and restoration of buildings, the property owner is allowed to sell unused development rights to other developers within a specific area of downtown. The value of these development rights is negotiated between the owners of the sending and receiving lots. The transfer of development rights from the sending lot to the receiving lot lasts for the life of the property on the receiving lot.			http://www.seattle.gov/Documents/Departments/Neighborhoods/History/Preservation/PreservationIncentives/brochure-incentives.pdf	
	Transfer of Development rights	King County WA	King County WA	The TDR program is a voluntary, incentive-based, and market-driven approach to preserve land and steer development growth away from rural and resource lands into King County's Urban Area. The Program is based on free-market principles and prices that would motivate landowner and developer participation. Rural landowners realize economic return through the sale of development rights to private developers who are able to build more compactly in designated unincorporated urban areas and partner cities. To date the Program has protected 141,500 acres of rural/resource land.			http://www.kingcounty.gov/services/environment/stewardship/sustainable-building/transfer-development-rights.aspx	
	Property tax incentive	Current use tax	King County WA	Current Use Taxation. Owners of King County Landmarks are eligible to receive a property tax adjustment that reflects a property's "current use" rather than the "highest and best use" of the improvements and land. For more information, go to King County's Historic Preservation website.			https://historicseattle.org/advocacy/incentives/	
	State Tax Credits	homeowners, commercial buildings and small commercial building tax	MD	If you own a certified historic property in Maryland, you may have the opportunity to earn a state income tax credit on qualified rehabilitation expenditures. Whether you are planning to rehabilitate your primary or secondary residence or a commercial property, there are state incentives that may help. Select a project type for more information.	varies		http://mht.maryland.gov/taxCredits.shtml	
	Direct funding	EZ consulting from NY Landmarks Conservancy	NYC	The Landmarks Preservation Commission provides grants for facade restoration to non-profits and income eligible homeowners of properties in New York City.	\$5,000-\$50,000		http://www.nyc.gov/html/lpc/html/about/staff_historic.shtml	

	Direct funding	Action Fund of Historic Denver Co	Denver CO	In 2015 Historic Denver Created an Action Fund designed to support neighborhood and community groups with preservation projects. This program is not for individual or bricks and mortar projects, but is designed to support projects that honor and sustain historic character in our City.	ranging from \$2,500 to \$10,000		http://www.historicdenver.org/resources/action-fund/	
	Direct Funding	Emergency preservation Grants	NYC	The Conservancy's Emergency Grant Program (EGP) comes to the rescue when an immediate hazard threatens a landmark building. The program directs its resources toward immediately needed work on historic properties owned by nonprofit organizations. Its intention is to address discrete exterior building problems that have recently arisen, such as new leaks, fire damage, and falling masonry. Since 1999, EGP has underwritten over \$545,000 in grants.			http://www.nylandmarks.org/programs_services/grants/emergency_preservation_grants/	
	Direct Funding	Neighborhood Grants Program of the Baltimore Community Foundation	Baltimore MD	Funds projects that get more neighbors involved in the community, build new leaders or improve existing leadership for the neighborhood, or increase neighborhood vibrancy through the arts	\$1,000-\$5,000		http://www.bcf.org/breceivebNonprofitsandstudents/Grants/NeighborhoodGrantsProgram/tabid/685/Default.aspx	
	Direct Funding	Baltimore Community Foundation – William G. Baker, Jr. Memorial Fund	Baltimore MD	Grants from the William G. Baker, Jr. Memorial Fund will increase access to cultural opportunities, enrich the lives of metropolitan residents and support civic engagement through the arts.		\$10,000	http://www.bcf.org/For-Grant-Scholarship-Seekers/William-G-Baker-Jr-Memorial-Fund	
	Varies	Live Baltimore	Baltimore MD	Baltimore City offers a variety of incentive programs to homebuyers, homeowners, and renters. Each program has specific qualifications, managed by different city departments or nonprofits.			https://livebaltimore.com/financial-incentives/	
	Direct funding	Baltimore National Heritage Area	Baltimore MD	The Baltimore Heritage Area Association (BHAA) administers a small capital grant program that makes small, yet strategic, investments in heritage tourism resources within the heritage area.			http://explorebaltimore.org/about-us/grants/bhaa-small-capital-grants	
	Direct funding	Alletta Morris McBean Charitable Trust	RI City of Newport and Aquidneck Island	charitable activities focused on the City of Newport and Aquidneck Island to enhance the quality of life in and to perpetuate community history			http://allettamcbeancharitabletrust.org/	
For specific types of buildings								
	Barns, state income tax credit	Farmers protection and Farm preservation Act	NY, IA others	The Farmers Protection and Farm Preservation Act, enacted in 1996, was designed in part to preserve the historic barns that dot New York's landscape. In order to qualify for an income tax credit equal to 25% of the cost of rehabilitating historic barns the following rules apply: it must be a barn; it must meet the tax definition of income-producing; it must have been built or placed in agricultural service before 1936; the rehabilitation cannot "materially alter the historic appearance" of the barn; and only costs incurred after January 1, 2003 are eligible.			https://parks.ny.gov/shp/1996o/tax-credit-programs/	

	Textile Mills Tax abatement or state income tax, or corporate licence fee credit	South Carolina Textiles Communities Revitalization Act	SC, NC has a similar program for Mills	<ul style="list-style-type: none"> • 25% credit against real property taxes, or • 25% state income tax or corporate license fee credit This law provides financial incentives for the "rehabilitation, renovation, and redevelopment of abandoned textile mill sites located in South Carolina." 	varies focys on corporate licemce fee tax credit, how is that different thasn state income tax credits	The property tax credit can be taken as a credit against up to seventy-five percent of the real property taxes due on the textile mill site each year for up to eight years.	http://shpo.sc.gov/programs/tax/Pages/TextileMills.aspx	
	Direct funding	Court houses	TX, IL, WA, others	Washington (state) Historic Courthouse Renovation Grant Program is administered by the state Department of Archaeology & Historic Preservation (DAHP) in conjunction with the Washington Trust for Historic Preservation. In consultation with a Steering Committee, DAHP and the WA Trust have outlined a timeline and process to review, award, and monitor courthouse grant projects. Competition for funding is expected to be intense. Therefore, the following criteria have been identified to aid the Steering Committee and DAHP in making grant awards: One application covers all three program areas (Parks, Historic Preservation, Heritage Areas). The Heritage Area program is for projects to acquire, preserve, rehabilitate or restore lands, waters or structures, identified in the approved management plans for Heritage Areas designated under section 35.03 of the Parks, Recreation and Historic Preservation Law and for structural assessments or planning for such projects			http://www.dahp.wa.gov/grants	
	Direct funding	Heritage Areas state designated	NY state, others	One application covers all three program areas (Parks, Historic Preservation, Heritage Areas). The Heritage Area program is for projects to acquire, preserve, rehabilitate or restore lands, waters or structures, identified in the approved management plans for Heritage Areas designated under section 35.03 of the Parks, Recreation and Historic Preservation Law and for structural assessments or planning for such projects			https://parks.ny.gov/grants/heritage-areas/default.aspx	
	Direct funding	Main Streets	NY state, designated communities	New York Main Street Technical Assistance (NYMIS-TA) funding is available to assist projects that will directly improve a community's capacity or readiness to administer a future New York Main Street building renovation program. Applications may be submitted through the CFA portal throughout the year. Awards will be made on a rolling basis until the available funding is committed.	up to \$200K		http://www.nyshcr.org/Funding/	
	Direct funding	City Ventures Fund NY Landmarks Conservancy	NYC	The City Ventures Fund works with nonprofit developers to retain the period details of non-landmark but architecturally significant buildings being converted to affordable housing and other services that benefit lower income communities.			http://www.nylandmarks.org/programs_services/grants/	
	Direct funding	NY Landmarks Conservancy Emergency Grant program	NYC	The Conservancy's Emergency Grant Program comes to the rescue when an immediate hazard threatens a landmark building. The program directs its resources toward immediately needed work on historic properties owned by nonprofit organizations. Its intention is to address discrete exterior building problems that have recently arisen, such as new leaks, fire damage, and falling masonry. Since 1999, the program has underwritten over \$500,000 in grants.			http://www.nylandmarks.org/programs_services/grants/	

	Direct funding	Bungalows	Chicago IL	<p>The Chicago-style bungalow was developed in the early 1900s in response to a pressing demand for owner-occupied housing during a period of dynamic growth in Chicago's population and economic base. The Department of Housing and Economic Development (HED) created the Historic Chicago Bungalow Association to help foster an appreciation of the Chicago Bungalow as a distinctive housing type, encourage sympathetic rehabilitation of Chicago bungalows, and assist bungalow owners with making their homes more energy efficient and adapting their homes to current needs, which in turn helps to strengthen Chicago bungalow neighborhoods. The association offers a variety of financial and</p>	small grants, up to 4K		https://www.cityofchicago.org/city/en/depts/dcd/supp_info/historic_bungalowinitiative.html	
	Forgivable Loan	Gray Stone houses	Chicago IL	<p>The Greystone Initiative has a limited pool of funding to help promote the rehab of income eligible, owner-occupied one- to two-unit greystone residences in Chicago. Greystone owners who take out a rehab, purchase-rehab, or refinance-rehab loan from Neighborhood Lending Services, Neighborhood Housing Services' non-profit lending affiliate, can receive a forgivable loan up to \$10,000 to help write down the cost of green, historic, and other quality-of-life improvements such as kitchen and baths remodels. Available through mid-August on a first-come, first-served basis until</p>	Forgivable loan up to 10K		http://www.landmarks.org/resources/financial-resources/other-incentives-and-grants/	
Profiled	Permit fee	Permit Waiver Fee	Chicago, IL	<p>Through the Permit Fee waiver program, the City of Chicago waives all building permit fees for individual Chicago landmark buildings or those contributing to a Chicago landmark district. Obtaining fee waivers requires prior application. For more information, call the Landmarks Division of the Chicago Department of Planning and Development at 312-744-3200.</p>			http://www.landmarks.org/resources/financial-resources/other-incentives-and-grants/	
	Direct funding	National Park Service Route 66 Corridor Preservation program	Communities along Route 66	<p>heritage, Congress passed an Act (109 KB pdf) in 1999 to create the Route 66 Corridor Preservation Program. Administered by the National Park Service, National Trails Intermountain Region, the program preserves the special places and stories of this historic highway. The program collaborates with private, nonprofit, and government partners to identify and prioritize Route 66 preservation needs. The program provides cost-share grants to help preserve the most significant and representative historic sites related to the route's period of significance (1926-1985). It also assists preservation planning, research, and educational initiatives, and serves as a clearinghouse for preservation information and technical assistance. Since 2001, over 100 projects have received cost-share grant assistance across the route.</p>	1999	Congressional appropriation for each state	https://www.nps.gov/orgs/1453/route-66-corridor-preservation-program.htm	

	Tax Credit or Property Tax abatement	River Edge Redevelopment Zones	Cities on rivers in IL	The River Edge Redevelopment Zone Program (RERZ) helps revive and redevelop environmentally challenged properties adjacent to rivers in Illinois. The River Edge Redevelopment Zone Act authorizes the Illinois Department of Commerce to designate zones in five cities: Aurora, East St. Louis, Elgin, Peoria and Rockford.	this tax credit will sunset in 2018	incentives authorized by State law. Two of these – sales tax exemption and property tax abatement (if offered in the zone) – are administered by the local zone administrators. The others involve tax incentives are claimed on your Illinois Income Tax filing forms	https://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/riversedge.aspx	
	Easements	Landmarks Illinois - Preservation Easements	IL, many other states have this kind of program	assigns a qualified nonprofit organization the right to review and approve alterations to a property for the purpose of preserving it in perpetuity. The donation of a preservation easement may be eligible for a one-time charitable federal income tax deduction, which is based on the appraised value of the preservation easement. To be eligible for the deduction, the property must be a certified historic structure either listed in the National Register of Historic Places individually or contributing to a NR district, or be contributing to a local landmark district. Landmarks Illinois accepts easement donations. To learn more, please call 312-922-1742. You can also visit our Preservation Easements webpage.			http://www.landmarks.org/preservation-programs/preservation-easements/	
Profoled	Direct grants	Landmarks Illinois - preservation heritage funds	IL	Landmarks Illinois - Preservation Heritage Fund grants are intended to provide monetary assistance to significant structures or sites in Illinois that are under threat of demolition, in imminent deterioration, in need of stabilization, in need of structural or re-use evaluation, or need to be evaluated for landmark eligibility. The Preservation Heritage Fund was established in 2004.	2004, Quarterly applications		http://www.landmarks.org/resources/financial-resources/landmarks-illinois-grants-landmarks-illinois/	
	Churches Direct funding	Sacred Sites Program	NYC	One of the very few programs of its kind, the award-winning Sacred Sites Program is celebrating its 30th year of providing financial and technical assistance for the maintenance, repair, and restoration of religious properties of all denominations throughout New York	30 years , find out where the money comes from for this program		http://www.nylandmarks.org/programs_services/grants/	
	Direct funding	Eugene D. Funk Grant Program	Bloomington, IL	The grant program is administered by the Bloomington Historic Preservation Commission.	The program provides funding for up to 50% of the total cost of eligible exterior projects, with a maximum grant amount of \$2,500 per project		http://www.cityoim.org/government/boards-commissions/historic-preservation-commission/eugene-d-funk-grant	
Type of program	Funding Source	Name of Program	State, County, City		Amount Available	Year started/ended	Website live link	Other Comments
Private sector foundations								

PRIVATE SECTOR FOUNDATIONS Oregon	Gaming revenue	Spring Mountain Community Fund	Benton, Clackamas, Lane, Lincoln, Linn, Marion, Multnomah, Polk, Tillamook, Washington, Yamhill counties	Through the Spirit Mountain Community Fund, The Confederated Tribes of Grand Ronde fulfill their Native tradition of potlatch, a ceremony at which good fortune is distributed. The Spirit Mountain Community Fund's focus is to improve the quality of life in Northwest Oregon through community investments that provide lasting benefits consistent with the Tribe's culture and values.	Small grants: up to \$7,500; Large grants: \$50,000 programmatic request, \$100,000 capital request	1997 (started)	https://www.thecommunityfund.com/	2,400 grants funded; \$72,352,026 total amount funded
PRIVATE SECTOR FOUNDATIONS Oregon	Gaming revenue	Wildhorse Foundation	Walla Walla, Union and Wallowa counties in Oregon; and Benton, Columbia and Walla Walla Counties in Washington	The Confederated Tribes of the Umatilla Indian Reservation are committed to honoring our tribal traditions of sharing with the communities in which we live and work. The formation of Wildhorse Foundation was for the purpose of formalizing the charitable giving on behalf of Wildhorse Resort & Casino and CTUIR. Giving to culture, historic preservation and economic development.	Grants can range from \$1 to \$20,000 in a 12 month period up to \$25,000; requests for \$25,000+ requires a supplementary financial worksheet	2001 (started)	http://www.thewildhorsefoundation.com	
PRIVATE SECTOR FOUNDATIONS Oregon	Grants	Autzen Foundation	Statewide (Oregon) and adjacent regions	Since 1951 supporting charitable work that makes Oregon a better place. Grants awarded to social service, arts and culture, educational, and youth-centered organizations.		1951 (started)	http://www.autzenfoundation.org	
PRIVATE SECTOR FOUNDATIONS Oregon	Grants	Oregon Community Foundation	varies by grant program (statewide or county-specific)	Small Arts & Culture Grants. A five-year initiative to support small, community-driven arts and culture organizations statewide. other grants from donor advised funds.			http://www.oregoncf.org/	
PRIVATE SECTOR FOUNDATIONS Oregon	Grants	Ford Family Foundation	small communities in rural Oregon & Siskiyou Co., CA	The Ford Family Foundation serves the people and the communities of Oregon and Siskiyou County, California. The Kinsman Foundation is a family foundation located in Milwaukie, Oregon, established in 1983 by John and Elizabeth T. Kinsman. The Foundation is governed by its Board of Directors, which includes family and community members. We are a charitable nonprofit organization and do not solicit gifts or contributions. Our purpose is to make the grants described in this website. The income from our investments allows our employees to manage our investments and distribute grants.	Average grant size: \$50,000; grants of \$100,000+ considered "large grants"	1957 (foundation started)	http://www.tfff.org/	
PRIVATE SECTOR FOUNDATIONS Oregon	Grants	The Kinsman Foundation	Oregon and southern Washington		Historic preservation grants in 2015 varied from \$2,500 to \$30,000	1983 (started)	http://www.kinsmanfoundation.org/	Most of website includes information from 2011, but 2012-2015 grant histories are available on site
Profiled	Tax credits	Oregon Cultural Trust	Statewide (Oregon) and federally-recognized tribes		The Trust's three grant programs enable broad and deep funding across the state. Of the more than \$4.5 million raised annually, at least 40 percent goes into the permanent fund to foster its continued growth. The remaining up to 60 percent of the dollars raised, plus investment income from the permanent fund, is distributed through three annual grant programs		http://culturaltrust.org/	grants awarded previously include chandelier restoration, conservation assessment, and structural stabilization.
PRIVATE SECTOR FOUNDATIONS Oregon	Grants	Oregon Humanities	Statewide (Oregon) and federally-recognized tribes	Once each year, Oregon Humanities' volunteer board of directors awards Public Program Grants between \$1,000 and \$10,000 in support of programs across Oregon that get people together to listen, learn, and struggle together over challenging issues and ideas.	Public Program Grants: \$1,000-10,000 (\$4,000 average); Responsive Grants: up to \$1,000 on a rolling basis		http://oregonhumanities.org/	

PRIVATE SECTOR FOUNDATIONS Oregon	Grants	Meyer Memorial Trust	Statewide (Oregon)	We work with and invest in organizations, communities, ideas and efforts that contribute to a flourishing and equitable Oregon	range from appx. \$2,000 to \$4,000,000 (\$3.5 million total in grants in 2016); Healthy Environment grants: \$4,000 to \$350,000 (\$2.5 million total in 2016); Building Communities grants: \$5,000 to \$200,000 (\$5 million total in 2016); Equitable Education: \$50,000 to \$146,000 in 2016.		https://mmt.org/about	
PRIVATE SECTOR FOUNDATIONS Oregon	Grants	Trust Management Services, LLC.	Six regions that comprise the 36 counties in Oregon. Three regions are funded annually, one county is funded bi-annually.	TMS actively seeks grant applications with emphasis on Education, Community Service, Cultural, Youth Activities and Historical Preservation with funding to \$10,000.	up to \$10,000 each		http://trustmanagementservices.net/index.html	
PRIVATE SECTOR FOUNDATIONS Oregon	Grants	The Collins Foundation	Statewide (Oregon), rural and urban	Formed in 1947 by Truman W. Collins Sr. and other members of the family of E.S. Collins, The Collins Foundation invests in Oregon nonprofit organizations, both rural and urban, that are dedicated to improving quality of life and well-being for the people in their communities. As a funder and partner, we are committed to the pursuit of equity, both in how we allocate resources across Oregon's diverse communities and how we shape our internal structures.	\$5,000 to \$100,000 in 2016, and include one to three year grants	1947 (founded)	http://www.collinsfoundation.org/	Applications are reviewed 6 times per year.
PRIVATE SECTOR FOUNDATIONS Oregon	Grants	Rose Tucker Charitable Trust	Oregon; Portland (focus)	The Rose E. Tucker Charitable Trust seeks to provide support to organizations working towards the betterment of the citizens and environment of Oregon. interested in community development	\$1,500 to \$15,000		http://rlch.org/funding/rose-e-tucker-charitable-trust	
PRIVATE SECTOR FOUNDATIONS	GRANTS	van Beuren Charitable Foundation	Newport, RI	dedicated to protecting and preserving the unique characteristics of Newport County and improving the quality of life for its residents. We are committed to furthering the good work of community-based nonprofit organizations that make a positive impact on the lives of our neighbors. To this end, we focus on enhancing the effectiveness of community partners working in three program areas: landscapes and the built environment, education and health. Since its founding in 1986, the van Beuren Charitable Foundation has invested in improving the lives of Newport County residents.			http://vbcfoundation.org/	
PRIVATE SECTOR FOUNDATIONS	Direct Funding	New England Grassroots Environment Fund	New England states	grants to foster and give voice to community involvement in projects that address a wide range of environmental issues including: agriculture, land trusts, sprawl, sustainable communities, trails, and watershed management			https://grassrootsfund.org/	

PRIVATE SECTOR FOUNDATIONS	Direct funding	Paul G.. Allen Family Foundation	AK, ID, MT, OR and WA	giving primarily in the Pacific Northwest, including AK, ID, MT, OR and WA. No support for sectarian or religious organizations whose principal activity is for the benefit of their own members or adherents, or for organizations whose policies or practices discriminate on the basis of ethnic, origin, gender, race, religion, or sexual orientation. No grants to individuals or for general operating support, annual appeals, federated campaigns, general fund drives, scholarships, special events or sponsorships, or for projects not aligned with the foundation's specified program areas; no loans.			http://www.pgafamilyfoundation.org/	
Private SECTOR FOUNDATIONS	Direct funding	The Questors International Preservation & Restoration Grants Program	international	The Questors is an international membership organization that funds the preservation and restoration of artifacts, existing memorials, historic buildings, landmarks, and educational purposes. Must be a member of the organization to apply. The purpose of the grant program is to encourage preservation and restoration at the local level by chapters. Grants are awarded for the preservation and restoration of existing historic buildings, museums or landmarks and appropriate antique objects or artifacts for those structures.			http://www.questors1944.org/	
PRIVATE SECTOR GRANTS	DIRECT FUNDING	Preservation Grants from NC Preservation Consortium	NC	Preservation grants from the North Carolina Preservation Consortium (NCPC) promote the preservation of collections in libraries, museums, archives, and historic sites; monuments, memorials, and outdoor art; archaeological sites and collections; and historic and cultural architecture. Grants for collections care, assessment, consultations, preservation work, storage equipment, tools, education and training	2K	Fees for the Annual Conference and workshops cover some event expenses. Grants and philanthropy supplement the NCPC budget.	https://ncpreservation.org/programs/grants/	NOT CERTAIN IF THIS IS A PRIVATE FOUNDATION OR A GOVERNMENT AGENCY
Relevant Theses								
	Title	Author	Year	Summary	Link			
	The Financial Incentives for Historic Preservation: An International View	James Spencer	2001	The author examines what makes some state tax incentives	http://repository.upenn.edu/c			
		Rebecca McLeary	2005	Outside the scope of this project, but potentially useful for thinking outside the box. This thesis examines historic preservation incentives in countries across the globe.	http://repository.upenn.edu/cgi/viewcontent.cgi?article=1035&context=hp_theses			
	An Evaluation of Historic Preservation Revolving Loan Funds, and Recommendations for the Establishment of Future Programs	Olivia Mitchell	2011	A full analysis of revolving loan funds for historic preservation. The author examines the structure of the loans and how they work, outlines the pros and cons of the loans, and makes recommendations to organizations looking to start a revolving loan fund.	http://repository.upenn.edu/cgi/viewcontent.cgi?article=1175&context=hp_theses			

