Illinois Historic Preservation Tax Credit
2019 Application Round 1
S-1 Workshop

June 5, 2019

Illinois State Historic Preservation Office
Illinois Department of Natural Resources

Welcome

Robert F. Appleman PLA
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Deputy State Historic Preservation Officer
Capital Programs Manager
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Illinois Department of Natural Resources

"To manage, conserve and protect Illinois' natural, recreational and cultural resources, further the public's understanding and appreciation of those resources, and promote the education, science and public safety of Illinois' natural resources for present and future generations."

- DNR
  - Office of Realty and Capital Planning
    - State Historic Preservation Office

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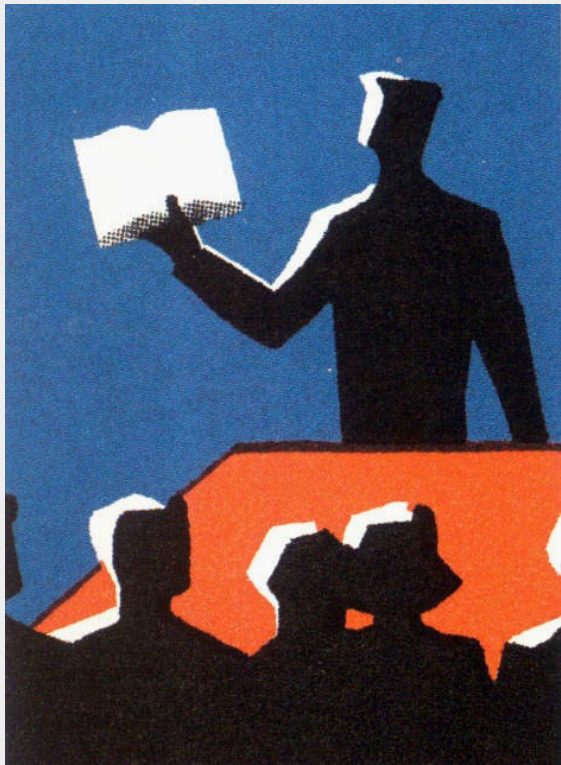
Illinois Department of Natural Resources

Architecture and Tax Incentives Staff

Carol Dyson, AIA, Chief Architect, DSHPO
Anna Margaret Barris, Project Reviewer
Darius Bryjka, Project Reviewer
Anthony Rubano, Project Reviewer, Temp. Regulatory Head

Agenda

- What's a "SHPO"?
- Statewide tax-credit (IL-HTC) program overview
- Part S-1: Application Workshop
- Part S-2: Online Submission
- Part S-3: Priority Assertion & Project Expenditures
- Assigning Allocations
- Certification of Qualified Rehabilitation Expenditures
- IL-HTC Certificate
- Questions



Illinois Department of Natural Resources

- Office of Realty and Capital Planning
  - State Historic Preservation Office
    - National Register of Historic Places
    - Financial Incentives
    - Certified Local Government
    - Cultural-Resource Protection
    - Archaeology

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Illinois Department of Natural Resources

- SHPO = State Historic Preservation Office
  - State staff who administer federally mandated historic-preservation programs
- SHPO = State Historic Preservation Officer
  - By statute, Illinois SHPO is the director of DNR
  - On March 27, 2019, Gov. Pritzker appointed Colleen Callahan as Illinois' SHPO
- IL-HTC legislation refers to both
  - Office (Division) administers the program
  - Officer (Director) signs the Certificate

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25% Illinois Historic Preservation Tax Credit (IL-HTC)

Program website including instructions for all steps of the application (forms and priority instructions) and a PDF of this PowerPoint presentation:

https://www2.illinois.gov/dnrhistoric/Preserve/Pages/statecredit.aspx

25% Illinois Historic Preservation Tax Credit (IL-HTC)

- Pilot program from Jan. 1, 2019 to Dec. 31, 2023
- State income-tax credit equal to the lesser of:
  - 25% of Qualified Rehabilitation Expenditures (QRE) (same definition as for 20% federal historic tax credit or F-HTC), or
  - $3 million
- Available statewide, but limited to:
  - $15 million in annual credit allocations (program total of $75 million in allocatable credit)
  - $3 million per project
- Same project cannot receive both RE-HTC and IL-HTC

25% Illinois Historic Preservation Tax Credit (IL-HTC)

- Same design review as F-HTC
- Same fiscal rules as F-HTC, except:
  - Competitive allocation process
  - Eligible QREs must be incurred between 1/1/19 and 12/31/23 and post 1/1/19 QREs must exceed the pre-rehab adjusted basis
  - Requires a Cost Certification by independent CPA
  - Issuance fee of 2% of credit amount collected before SHPO can release Certificate
  - Credit can be carried forward 10 years

25% Illinois Historic Preservation Tax Credit (IL-HTC)

- Allocated by SHPO twice per year based on:
  - Number of priorities met (up to 5)
    1. Border-county location
    2. Former government ownership
    3. Certain census tracts
    4. Not-for-profit ownership
    5. Federal disaster declaration
  - Date and time of S-2 application receipt
  - Est. QREs or actual QREs at Part S-3 stage
- An allocation is not a tax credit

25% Illinois Historic Preservation Tax Credit (IL-HTC)

- Each application round consists of 3 parts:
  - **S-1:** application workshop (right now)
  - **S-2:** online submission (assigns date and time SHPO receives application)
  - **S-3:** hardcopy submission (asserts priorities met and eligible QREs)
- Projects must complete all 3 parts to be placed in queue for allocation
- Projects must have F-HTC Part 2 approved by NPS before applying (a.k.a., prior to S-1 workshop)
- No allocation = must re-apply in future rounds

2019 IL-HTC Application Dates

- Round 1 (up to $9.75 million in allocations available)
  - **S-1** workshop:
    - Wednesday, June 5, 2019, 1:30 P.M.
      Old State Capitol, Springfield
  - **S-2** online submission:
    - Starts on Wednesday, July 10, 2019, 10:00 A.M.
    - Ends on Friday, July 12, 2019, 5:00 P.M.
  - **S-3** hardcopy submission:
    - Due at SHPO by Friday, August 9, 2019, 5:00 P.M.

2019 IL-HTC Application Dates

- Round 2 ($5.25 million in allocations available plus any unassigned allocations from Round 1)
  - **S-1** workshop:
    - Wednesday, September 25, 2019, 1:30 P.M.
      Old State Capitol, Springfield
  - **S-2** online submission:
    - Starts on Wed., October 9, 2019, 10:00 A.M.
    - Ends on Friday, October 11, 2019, 5:00 P.M.
  - **S-3** hardcopy submission:
    - Due at SHPO by Friday, November 8, 5:00 P.M.

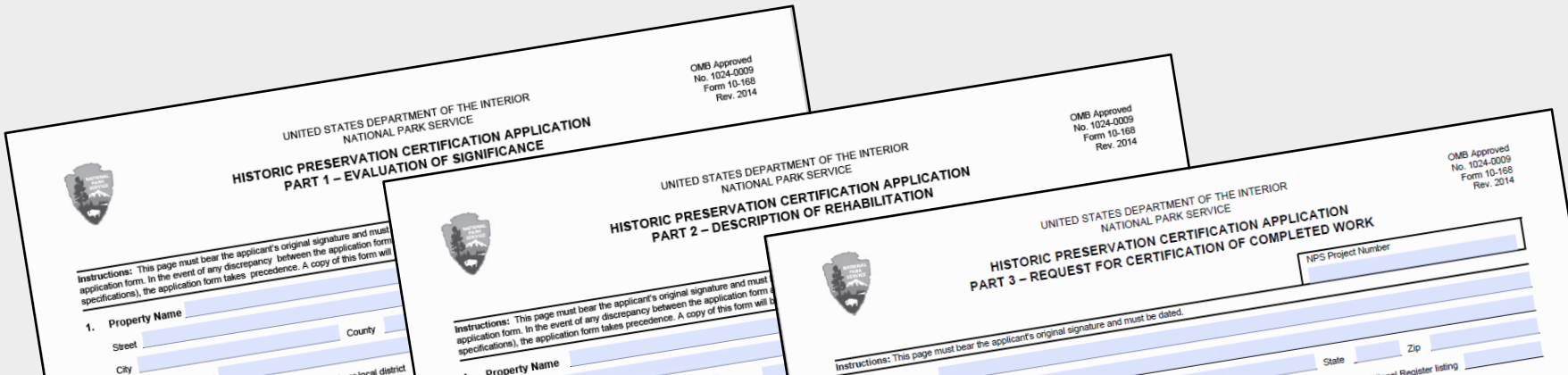
IL-HTC Dovetails with F-HTC

- Must successfully *apply* for F-HTC
- Do not have to *claim* the F-HTC

NATIONAL PARK SERVICE

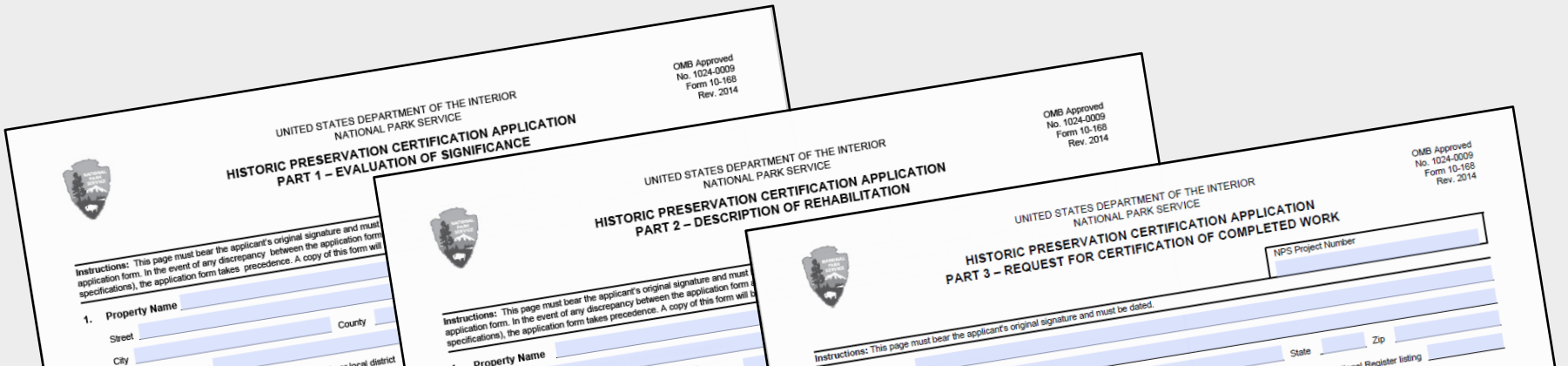
+

ILLINOIS DEPARTMENT OF NATURAL RESOURCES



IL-HTC Dovetails with F-HTC

- Must successfully *apply* for F-HTC
- Do not have to *claim* the F-HTC
  - Must have approved F-HTC Part 2 to apply
  - Must have F-HTC Part 3 and Cost Certification to receive a IL-HTC Certificate
  - F-HTC recapture will trigger IL-HTC recapture



Part S-1: Application workshop in Springfield

- Project's representation at Part S-1 workshop meets statutorily required "readiness test"
- Mandatory attendance and sign-in
  - Anyone can represent a project and sign it in
  - Must provide NPS project number
  - If project does not receive allocation in the first round, project must be represented at the second round's S-1 workshop
- To apply, projects must have F-HTC Part 2 approved or conditionally approved by NPS by the date of that round's S-1 workshop

Part S-1: Application workshop in Springfield

Illinois Historic Preservation Tax Credit Program
2019 Application Round 1—S-1 Workshop, Wednesday, June 5, 2019

Illinois State Historic Preservation Office
Illinois Department of Natural Resources

	Attendee Name	Attendee Organization	Attendee Phone #	Attendee E-mail	Project Name/Address	Project City	NPS Project #	NPS Pt2 or Pt3 Certification Date
1								
2								
3								
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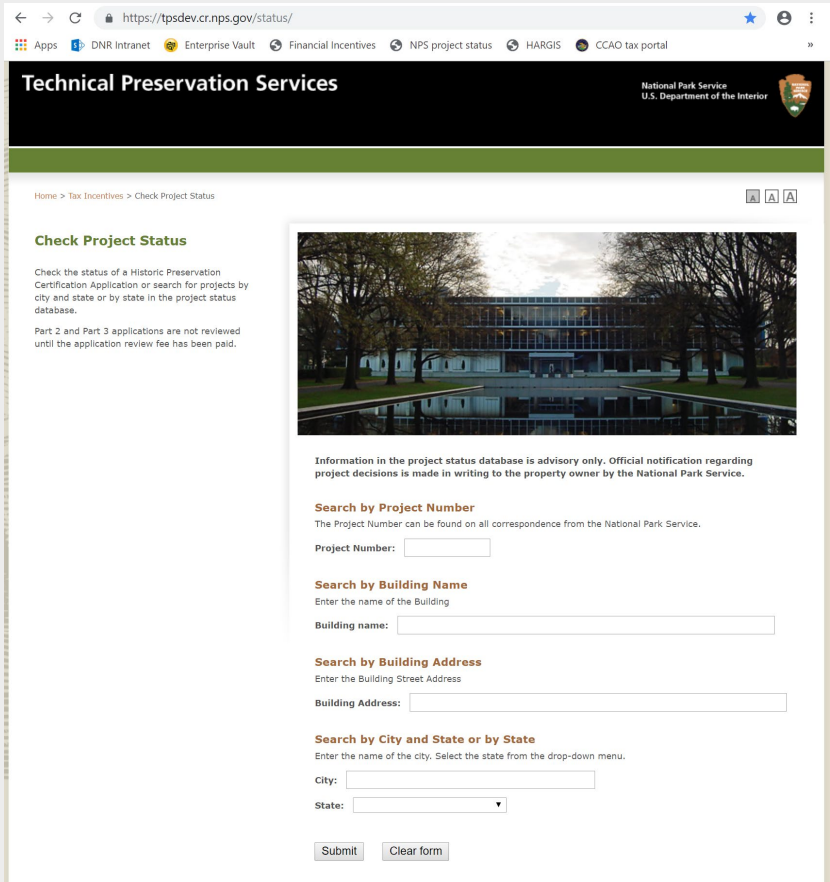
26								

Part S-1: Application workshop in Springfield

NPS's Check Project Status website
https://tpsdev.cr.nps.gov/status/

- NPS project number
- Part 2/3 approval date



Part S-1: Application workshop in Springfield

- On Friday, June 14, 2019, SHPO will post on program website all S-1 attendees who registered and their respective projects (if any)

  www2.illinois.gov/dnrhistoric/Preserve/Pages/statecredit.aspx

Part S-2: Online Submittal

- Establishes the order in which the sorted Part S-3s will receive allocations
- Automatic response e-mail will confirm date and time that S-2 was received by SHPO
- Applying projects must have been represented at that round's S-1 workshop

https://dnr2.illinois.gov/IHPTC/

Part S-2: Online Submittal

- 2019 Round 1 Part S-2 will activate on **Wednesday, July 10, 2019, 10:00 A.M.**
- 2019 Round 1 Part S-2 will deactivate on **Friday, July 12, 2019, 5:00 P.M.**

https://dnr2.illinois.gov/IHPTC/

Part S-2 of 2019 Application Round 1 for the Illinois Historic Preservation Tax Credit Program

This form can only be submitted between Wednesday, July 10, 2019 10:00 AM Central Time, and Friday, July 12, 2019 5:00 PM Central Time
Your place in line for Part S-3 consideration will be based on the date and time that the Illinois Department of Natural Resources receives this submission.

2019 Part S-2 Application Period has begun

Submit Form

Click here to return to program website

All fields are required.

NPS Project # (Numbers only, 5 characters):

Project Street Address:

Project City:

Part of the project's federal tax credit application that the NPS has certified: (Select one.)

- Part 2 of the federal tax credit application
- Part 3 of the federal tax credit application

Date of NPS Certification of your project's Part 2 or Part 3:
(Select from calendar. Date must be on or before Wednesday, June 5, 2019.)

Enter e-mail address for confirmation from IDNR of receipt of this application:

Re-enter e-mail address:

Submitted by:

First Name: **Last Name:**

All fields are required.

Part S-2 of 2019 Application Round 1 for the Illinois Historic Preservation Tax Credit Program

This form can only be submitted between Wednesday, July 10, 2019 10:00 AM Central Time, and Friday, July 12, 2019 5:00 PM Central Time Your place in line for Part S-3 consideration will be based on the date and time that the Illinois Department of Natural Resources receives this submission.

2019 Part S-2 Application Period has begun

Submit Form

Click here to return to program website

Submit button will go live at exactly 10:00 A.M. on 7/10/19

All fields are required.

NPS Project # (Numbers only, 5 characters):

Project Street Address:

Project City:

Part of the project's federal tax credit application that the NPS has certified: (Select one.)

- Part 2 of the federal tax credit application
- Part 3 of the federal tax credit application

Date of NPS Certification of your project's Part 2 or Part 3:

(Select from calendar. Date must be on or before Wednesday, June 5, 2019.)

Enter e-mail address for confirmation from IDNR of receipt of this application:

Re-enter e-mail address:

Submitted by:

First Name: **Last Name:**

All fields are required.

Part S-2: Online Submittal

- Example of automatic email confirmation stating date and time of Part S-2 receipt

From: DoNotReply@illinois.gov <DoNotReply@illinois.gov>
Sent: Wednesday, July 10, 2019 10:04 AM
To: Hillshire, Bill <bill@thomasllc.com>
Subject: Part S-2 of 2019 IHPTC Program Application Received

IDNR received your Part S-2 of the 2019 Application Round 1 for the Illinois Historic Preservation Tax Program on Wednesday, July 10, 2019, 10:03:46.2587474. The information you provided is listed below.

Submitted by: Bill Hillshire
NPS Project Number: 12345
Address: 145 North Main Street
City: Peoria
Part of federal tax credit application: 3
Certified on: 4/18/2019

On Friday, July 26, 2019, IDNR will send an e-mail to this address that states the order in which all Part S-2 forms were received and whether your project is eligible to proceed with Part S-3 for this application round.

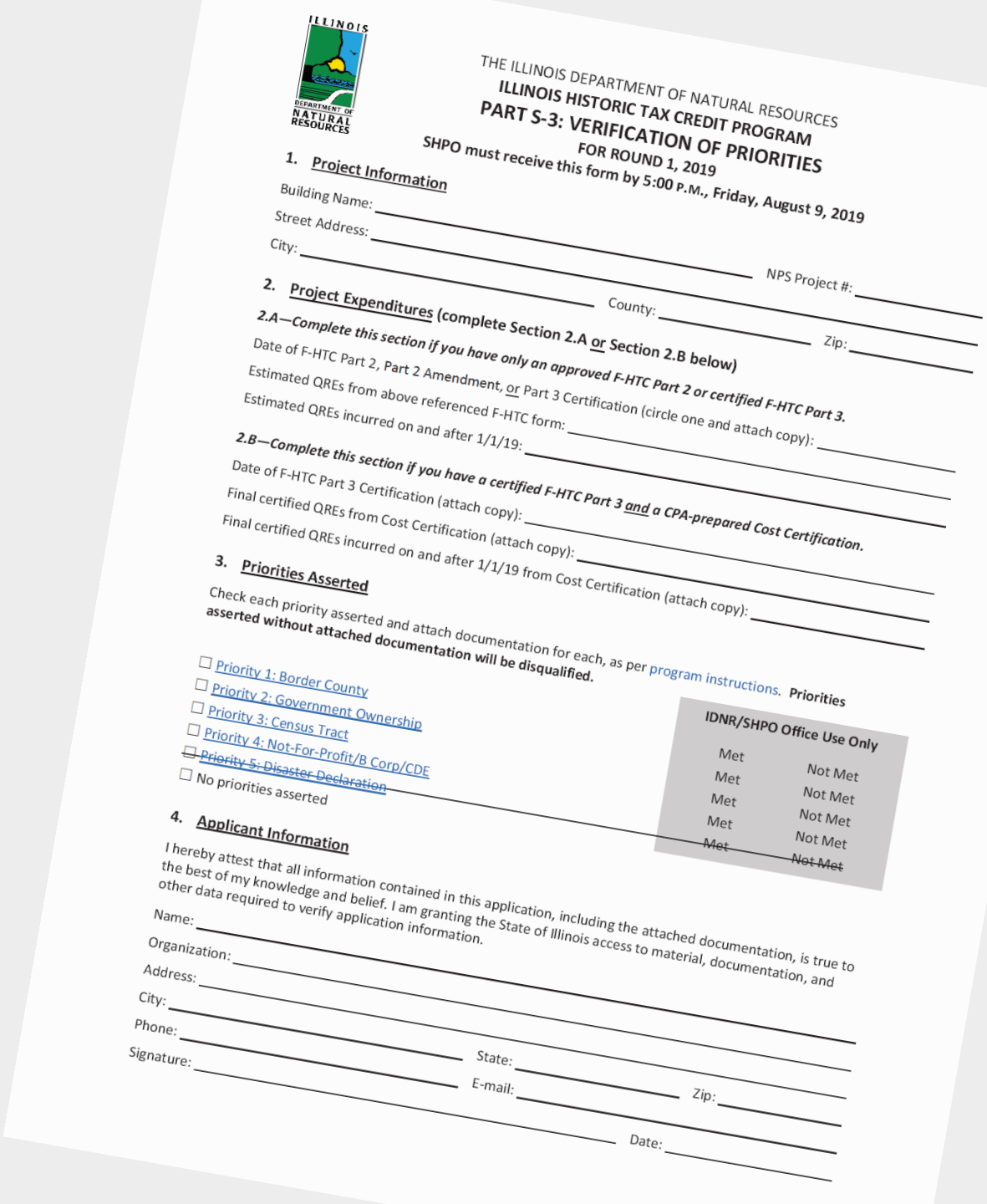
Part S-2: Online Submittal

- On Friday, July 26, 2019, SHPO will email all S-2 applicants the order in which it received all valid S-2 applications
- SHPO will post on program website all S-2 applicants, sorted by arrival time, noting any projects ineligible to proceed to S-3
- Eligible S-2 applicants may then mail Part S-3 to SHPO

Part S-3: Hardcopy Submittal

- Applicant lists the project's est. or actual QREs
- Applicant asserts the priorities the project meets
- All applying projects must submit Part S-3, even if they do not assert meeting any of the five priorities
- Applying projects must have submitted that round's Part S-2
- Deadline for receiving Part S-3 and all back up documentation is **Friday, August 9, 2019, 5:00 P.M.**

Part S-3



THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES

ILLINOIS HISTORIC TAX CREDIT PROGRAM

PART S-3: VERIFICATION OF PRIORITIES

FOR ROUND 1, 2019

SHPO must receive this form by 5:00 P.M., Friday, August 9, 2019

1. Project Information

Building Name: _____ NPS Project #: _____

Street Address: _____

City: _____ County: _____ Zip: _____

2. Project Expenditures (complete Section 2.A or Section 2.B below)

2.A—Complete this section if you have only an approved F-HTC Part 2 or certified F-HTC Part 3.

Date of F-HTC Part 2, Part 2 Amendment, or Part 3 Certification (circle one and attach copy): _____

Estimated QREs from above referenced F-HTC form: _____

Estimated QREs incurred on and after 1/1/19: _____

2.B—Complete this section if you have a certified F-HTC Part 3 and a CPA-prepared Cost Certification.

Date of F-HTC Part 3 Certification (attach copy): _____

Final certified QREs from Cost Certification (attach copy): _____

Final certified QREs incurred on and after 1/1/19 from Cost Certification (attach copy): _____

3. Priorities Asserted

Check each priority asserted and attach documentation for each, as per program instructions. **Priorities asserted without attached documentation will be disqualified.**

- ☐ Priority 1: Border County
- ☐ Priority 2: Government Ownership
- ☐ Priority 3: Census Tract
- ☐ Priority 4: Not-For-Profit/B Corp/CDE
- ☐ Priority 5: Disaster Declaration
- ☐ No priorities asserted

IDNR/SHPO Office Use Only

Met	Not Met
Met	Not Met
Met	Not Met
Met	Not Met
Met	Not Met

4. Applicant Information

I hereby attest that all information contained in this application, including the attached documentation, is true to the best of my knowledge and belief. I am granting the State of Illinois access to material, documentation, and other data required to verify application information.

Name: _____

Organization: _____

Address: _____

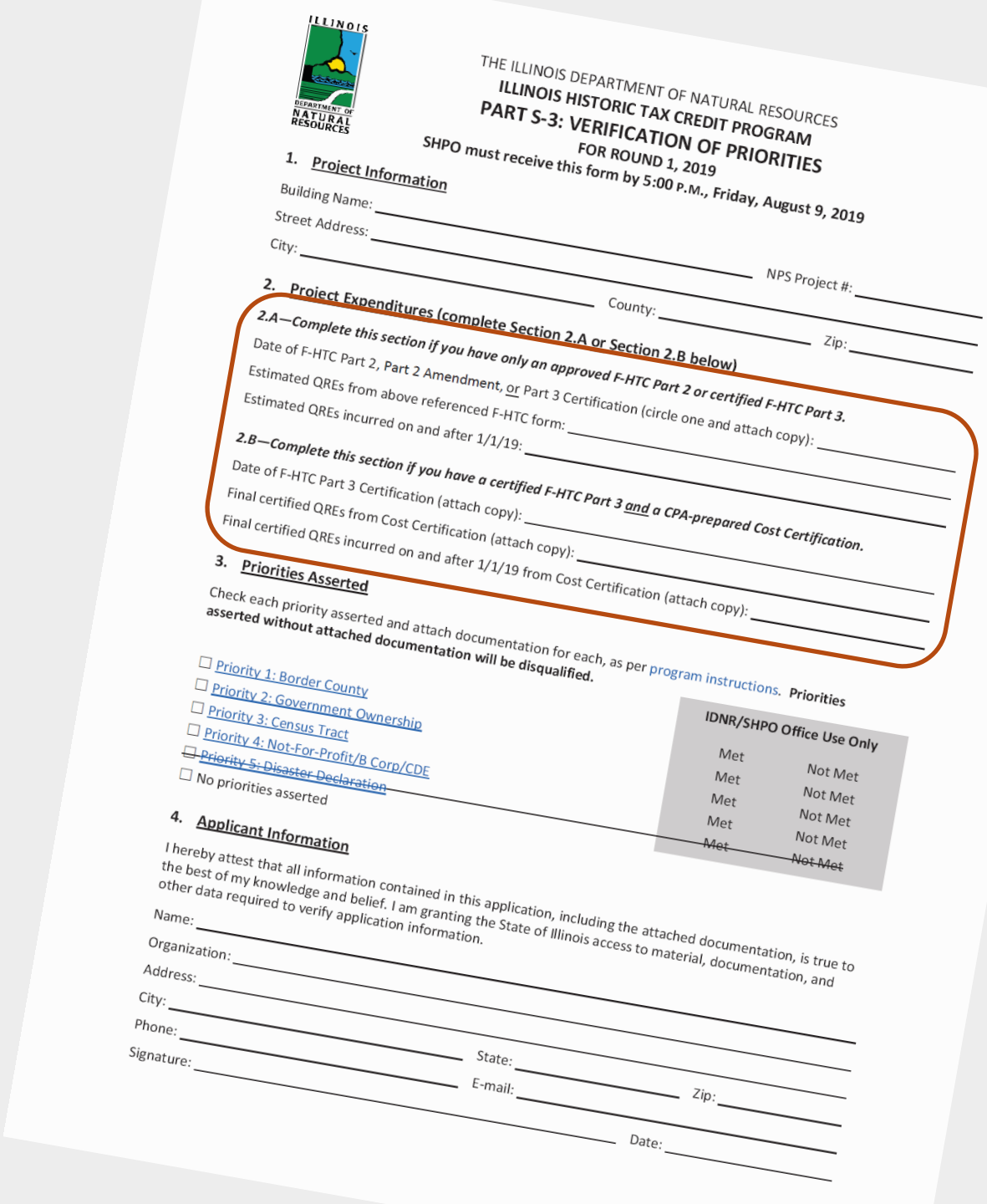
City: _____ State: _____ Zip: _____

Phone: _____ E-mail: _____

Signature: _____ Date: _____

Part S-3

- Expenditure information



THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES
ILLINOIS HISTORIC TAX CREDIT PROGRAM
PART S-3: VERIFICATION OF PRIORITIES
FOR ROUND 1, 2019
SHPO must receive this form by 5:00 P.M., Friday, August 9, 2019

1. Project Information

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Street Address: _____
City: _____ County: _____ Zip: _____

2. Project Expenditures (complete Section 2.A or Section 2.B below)

2.A—Complete this section if you have only an approved F-HTC Part 2 or certified F-HTC Part 3.

Date of F-HTC Part 2, Part 2 Amendment, or Part 3 Certification (circle one and attach copy): _____
Estimated QREs from above referenced F-HTC form: _____
Estimated QREs incurred on and after 1/1/19: _____

2.B—Complete this section if you have a certified F-HTC Part 3 and a CPA-prepared Cost Certification.

Date of F-HTC Part 3 Certification (attach copy): _____
Final certified QREs from Cost Certification (attach copy): _____
Final certified QREs incurred on and after 1/1/19 from Cost Certification (attach copy): _____

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- ☐ Priority 1: Border County
- ☐ Priority 2: Government Ownership
- ☐ Priority 3: Census Tract
- ☐ Priority 4: Not-For-Profit/B Corp/CDE
- ☐ Priority 5: Disaster Declaration
- ☐ No priorities asserted

IDNR/SHPO Office Use Only

Met	Not Met
Met	Not Met
Met	Not Met
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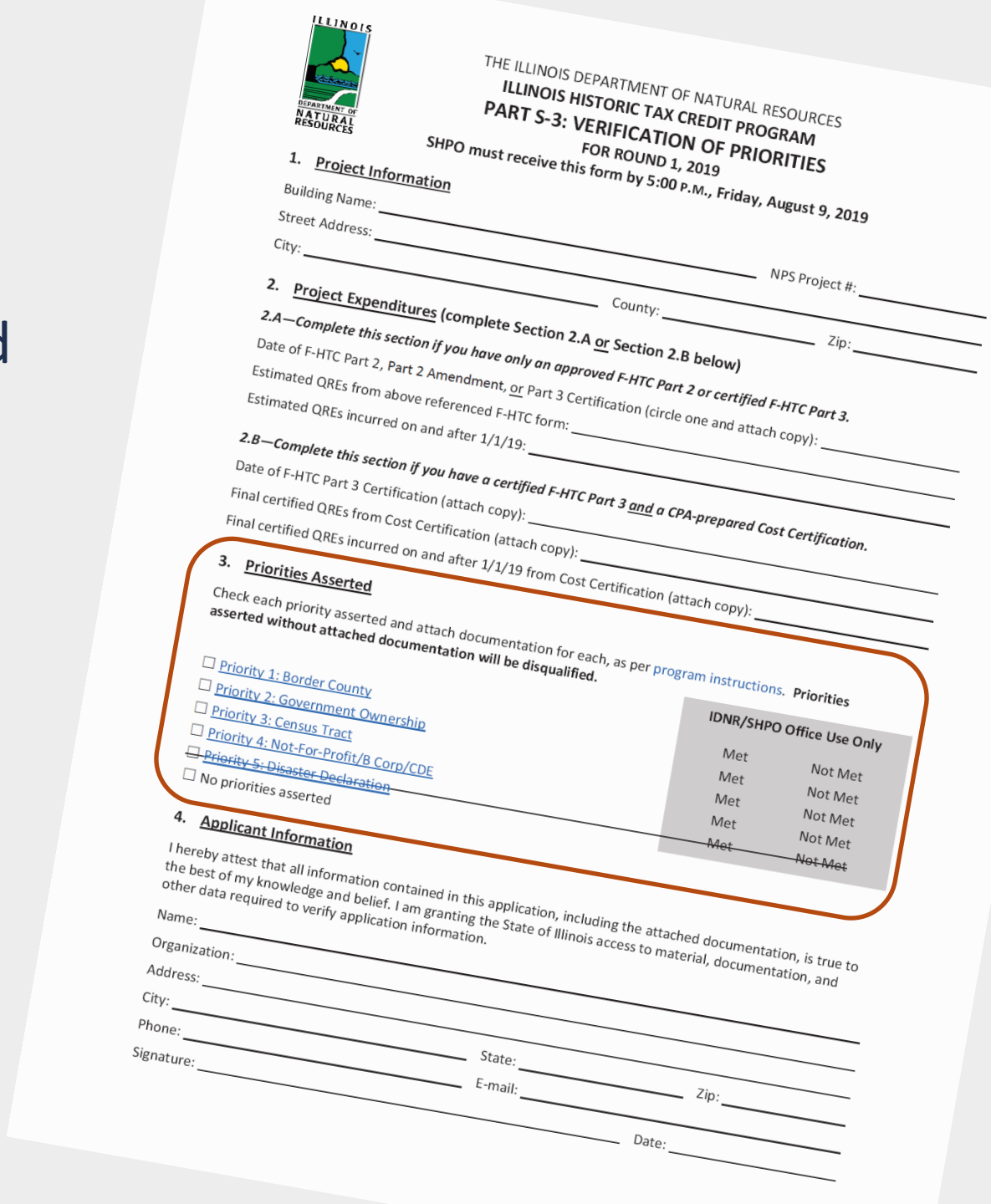
Name: _____
Organization: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ E-mail: _____
Signature: _____ Date: _____

Part S-3:

- Priorities asserted



THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES
ILLINOIS HISTORIC TAX CREDIT PROGRAM
PART S-3: VERIFICATION OF PRIORITIES
FOR ROUND 1, 2019
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1. Project Information

Building Name: _____ NPS Project #: _____
Street Address: _____
City: _____ County: _____ Zip: _____

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Estimated QREs from above referenced F-HTC form: _____
Estimated QREs incurred on and after 1/1/19: _____

2.B—Complete this section if you have a certified F-HTC Part 3 and a CPA-prepared Cost Certification.

Date of F-HTC Part 3 Certification (attach copy): _____
Final certified QREs from Cost Certification (attach copy): _____
Final certified QREs incurred on and after 1/1/19 from Cost Certification (attach copy): _____

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Check each priority asserted and attach documentation for each, as per program instructions. **Priorities asserted without attached documentation will be disqualified.**

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- ☐ Priority 3: Census Tract
- ☐ Priority 4: Not-For-Profit/B Corp/CDE
- ☐ Priority 5: Disaster Declaration
- ☐ No priorities asserted

IDNR/SHPO Office Use Only

Met	Not Met
Met	Not Met
Met	Not Met
Met	Not Met
Met	Not Met

4. Applicant Information

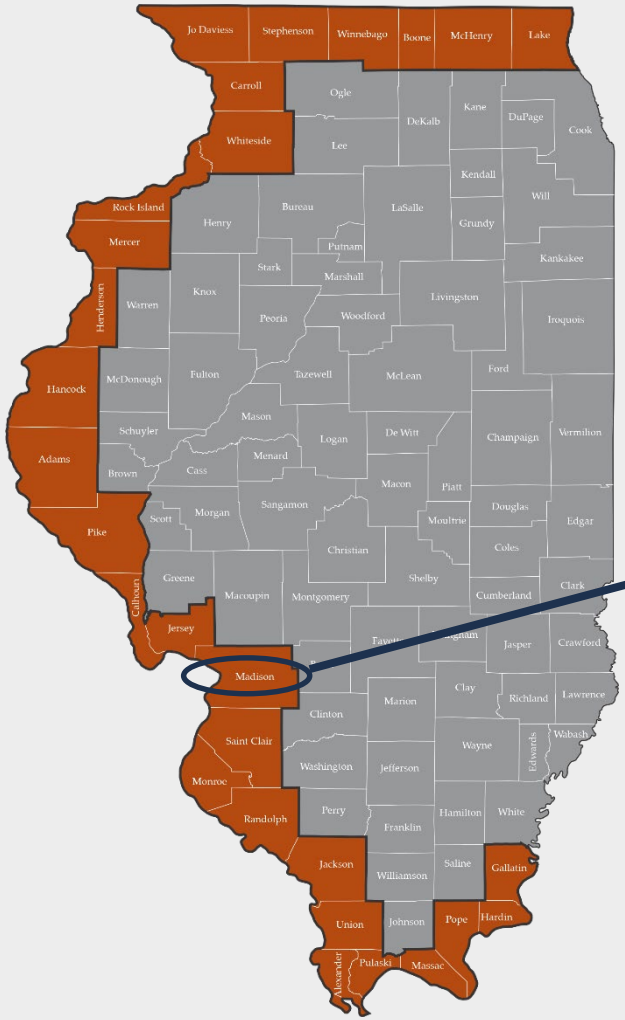
I hereby attest that all information contained in this application, including the attached documentation, is true to the best of my knowledge and belief. I am granting the State of Illinois access to material, documentation, and other data required to verify application information.

Name: _____
Organization: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ E-mail: _____
Signature: _____ Date: _____

Part S-3
Priority 1: Border County

- Structure must be in a county that borders a state with a historic income-producing-property rehabilitation credit, as of S-1 workshop
- As of this S-1 workshop, bordering states are Wisconsin, Iowa, Missouri, and Kentucky; not Indiana and Michigan
- Priority 1 sheet containing the complete county list is included in the downloadable program instructions
- Submit our list with the county circled and include it with your Part S-3 submission

Part S-3
Priority 1: Border County



ILLINOIS DEPARTMENT OF NATURAL RESOURCES

Illinois Department of
Natural Resources

One Natural Resources Way Springfield, Illinois 62702-1271
www.dnr.illinois.gov

JB Pritzker, Governor
Colleen Callahan, Director

Instructions for Determining Priority 1: Border County

To achieve Priority 1 (Public Act 100-0629, Section 20.a.1), the structure must be located in a county that borders a State with a historic income-producing property rehabilitation credit. For Illinois Historic Preservation Tax Credit Program application Round 1, 2019, the States of Wisconsin, Iowa, Missouri, and Kentucky shall be considered as having historic income-producing property rehabilitation credit programs. To achieve Priority 1, a building must be located in one of the following Illinois counties:

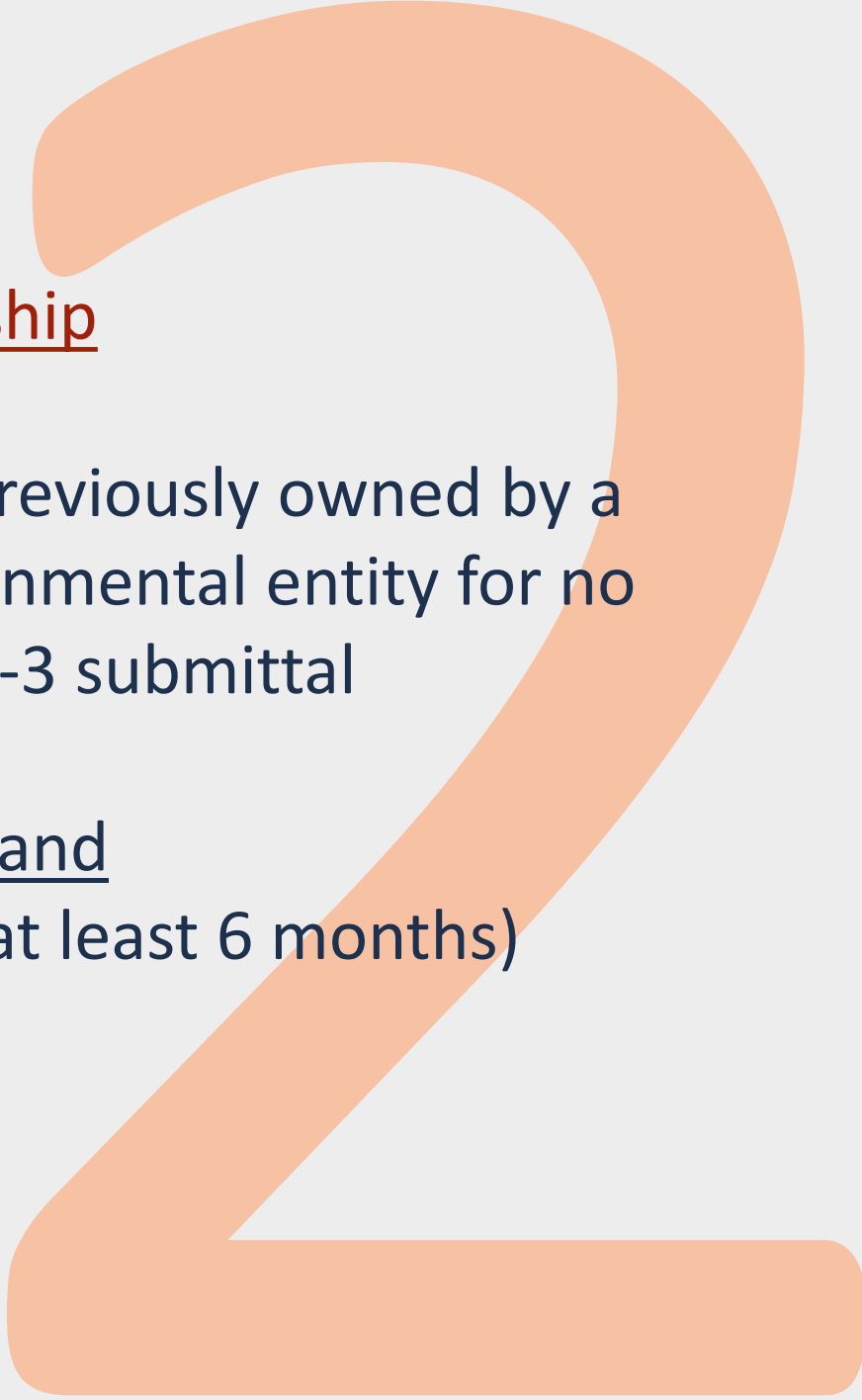
Adams
Alexander
Boone
Calhoun
Carroll
Gallatin
Hancock
Hardin
Henderson
Jackson
Jersey
Jo Daviess
Lake
Madison
Massac
McHenry
Mercer
Monroe
Pike
Pope
Pulaski
Randolph
Rock Island
Saint Clair
Stephenson
Union
Whiteside
Winnebago

To assert that your project meets Priority 1, you **must print out this page**, highlight or circle your county, and include it with part S-3 of your application.

Part S-3

Priority 2: Government Ownership

- Structure must have been previously owned by a federal, state, or local-governmental entity for no less than six months, as of S-3 submittal
- Must establish
  1. Government ownership and
  2. Duration of ownership (at least 6 months)
- Submit proof with S-3



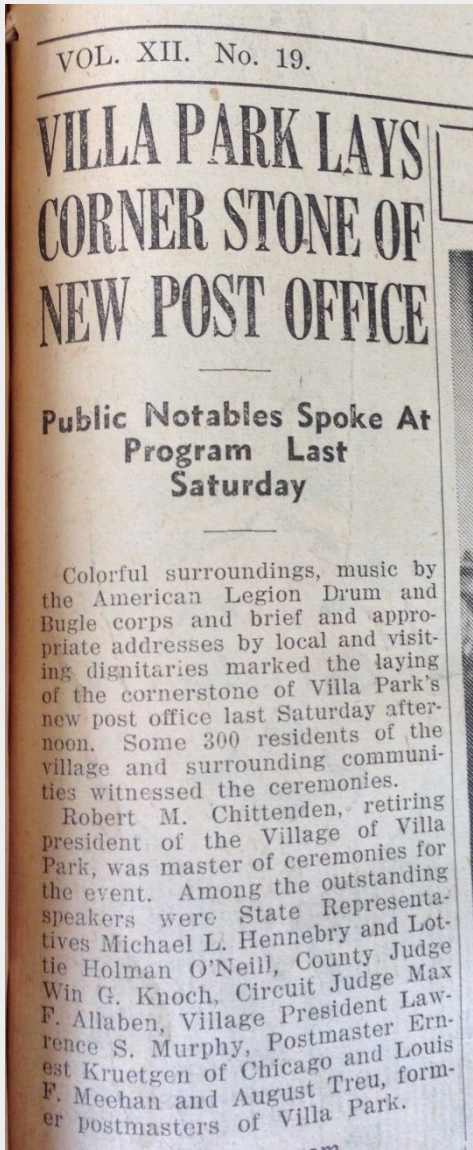
Part S-3
Priority 2: Government Ownership

- If it's not obvious that the entity is a unit of government (i.e., "Village of Oswego"), you must provide proof of its governmental status.

Part S-3
Priority 2: Government Ownership

Proof must be submitted and might include:

- Deeds or other ownership documents from the county recorder's office
- Historic or current records, such as newspaper articles, that establish governmental ownership and duration
- Published histories or vetted documents, such as NRHP nominations, stating ownership and duration



VOL. XII. No. 19.

VILLA PARK LAYS CORNER STONE OF NEW POST OFFICE

Public Notables Spoke At Program Last Saturday

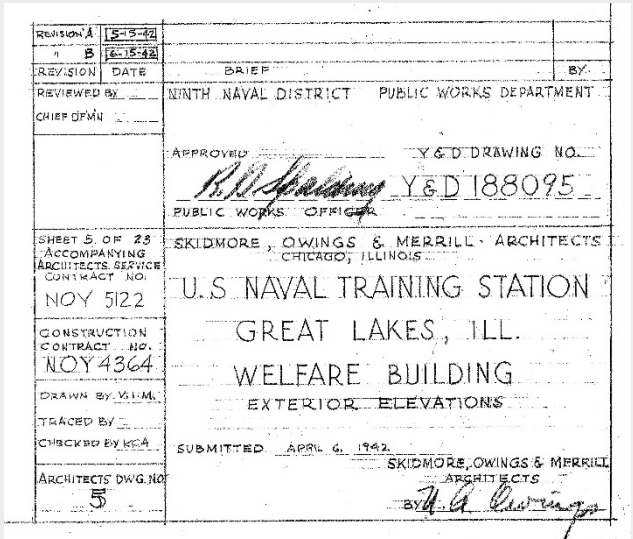
Colorful surroundings, music by the American Legion Drum and Bugle corps and brief and appropriate addresses by local and visiting dignitaries marked the laying of the cornerstone of Villa Park's new post office last Saturday afternoon. Some 300 residents of the village and surrounding communities witnessed the ceremonies.

Robert M. Chittenden, retiring president of the Village of Villa Park, was master of ceremonies for the event. Among the outstanding speakers were State Representatives Michael L. Hennebry and Lottie Holman O'Neill, County Judge Win G. Knoch, Circuit Judge Max F. Allaben, Village President Lawrence S. Murphy, Postmaster Ernest Kruetgen of Chicago and Louis F. Meehan and August Treu, former postmasters of Villa Park.

Part S-3
Priority 2: Government Ownership

Proof must be submitted and might include:

- Photographs of original cornerstone, plaque, or sign identifying government ownership
- Copies of original drawings with title blocks that establish governmental commissioning



REVISION	DATE	BRIEF	BY
A	5-13-42		
B	6-15-42		

REVIEWED BY ___
CHIEF DFWN ___

NINTH NAVAL DISTRICT PUBLIC WORKS DEPARTMENT

APPROVED ___ Y & D DRAWING NO.
R. M. Harding Y&D 188095
PUBLIC WORKS OFFICER

SHEET 5 OF 23 ACCOMPANYING ARCHITECTS SERVICE CONTRACT NO. NOY 5122

SKIDMORE, OWINGS & MERRILL - ARCHITECTS
CHICAGO, ILLINOIS

U.S. NAVAL TRAINING STATION
GREAT LAKES, ILL.
WELFARE BUILDING
EXTERIOR ELEVATIONS

CONSTRUCTION CONTRACT NO. NOY 4364

DRAWN BY V.T.M.
TRACED BY ___
CHECKED BY W.C.A.

SUBMITTED APRIL 6, 1942.
SKIDMORE, OWINGS & MERRILL
ARCHITECTS
BY W. A. Owings

ARCHITECTS DWG. NO. 5

Part S-3
Priority 3: Census Tract

- Structure must be in a census tract with a median family income at or below the Illinois median family income
- Both figures must come from the most recent 5-year estimate from the American Community Survey (ACS), published by the U.S. Census Bureau

Part S-3
Priority 3: Census Tract

- For 2019 Application Rounds 1 and 2, Illinois' most recent 5-year-estimate median family income is **$76,533**
- Two-step process on U.S. Census Bureau's American FactFinder advanced search webpage

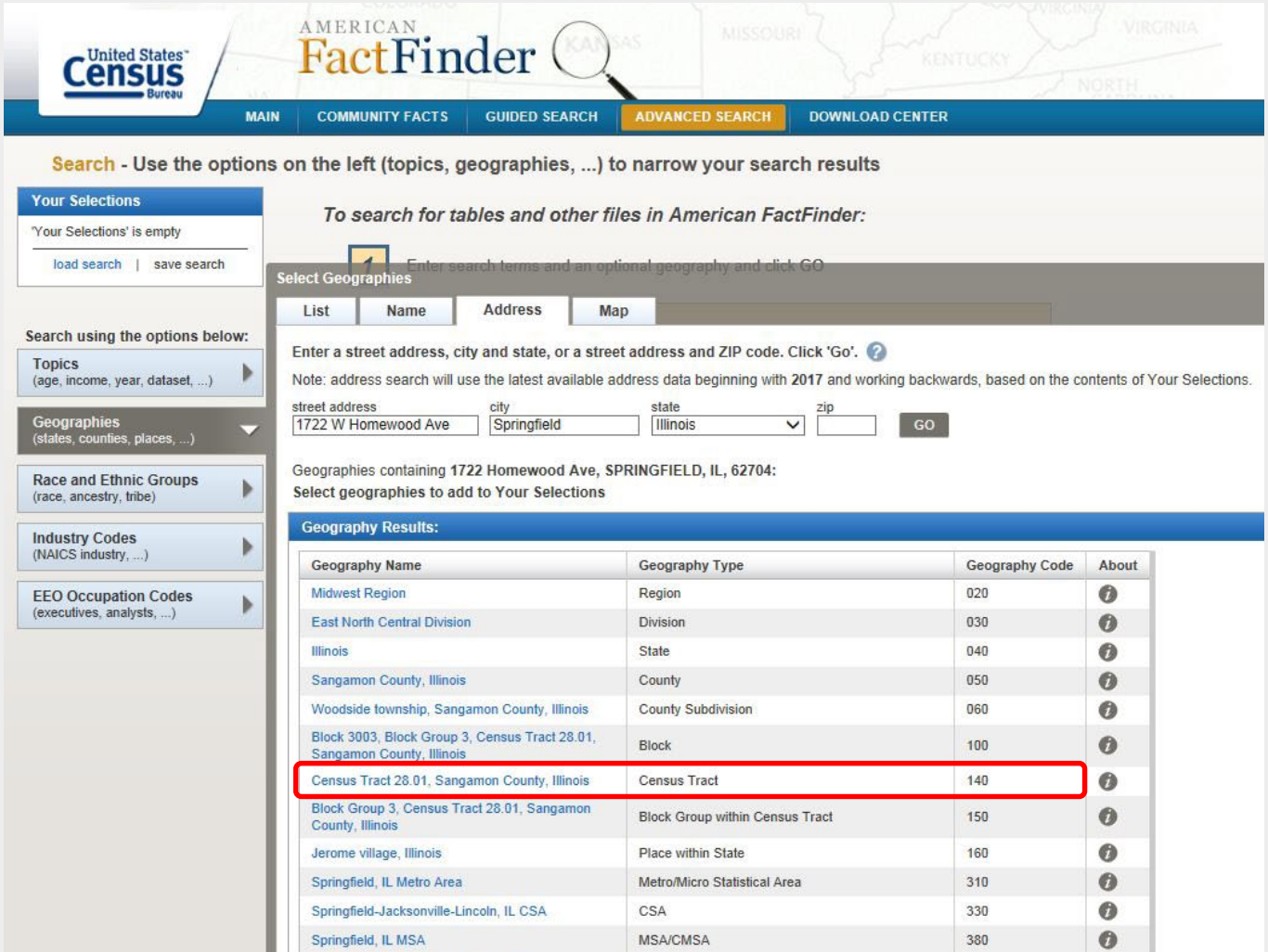
  factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t

Priority 3: Census Tract
Step A—Determine your census tract

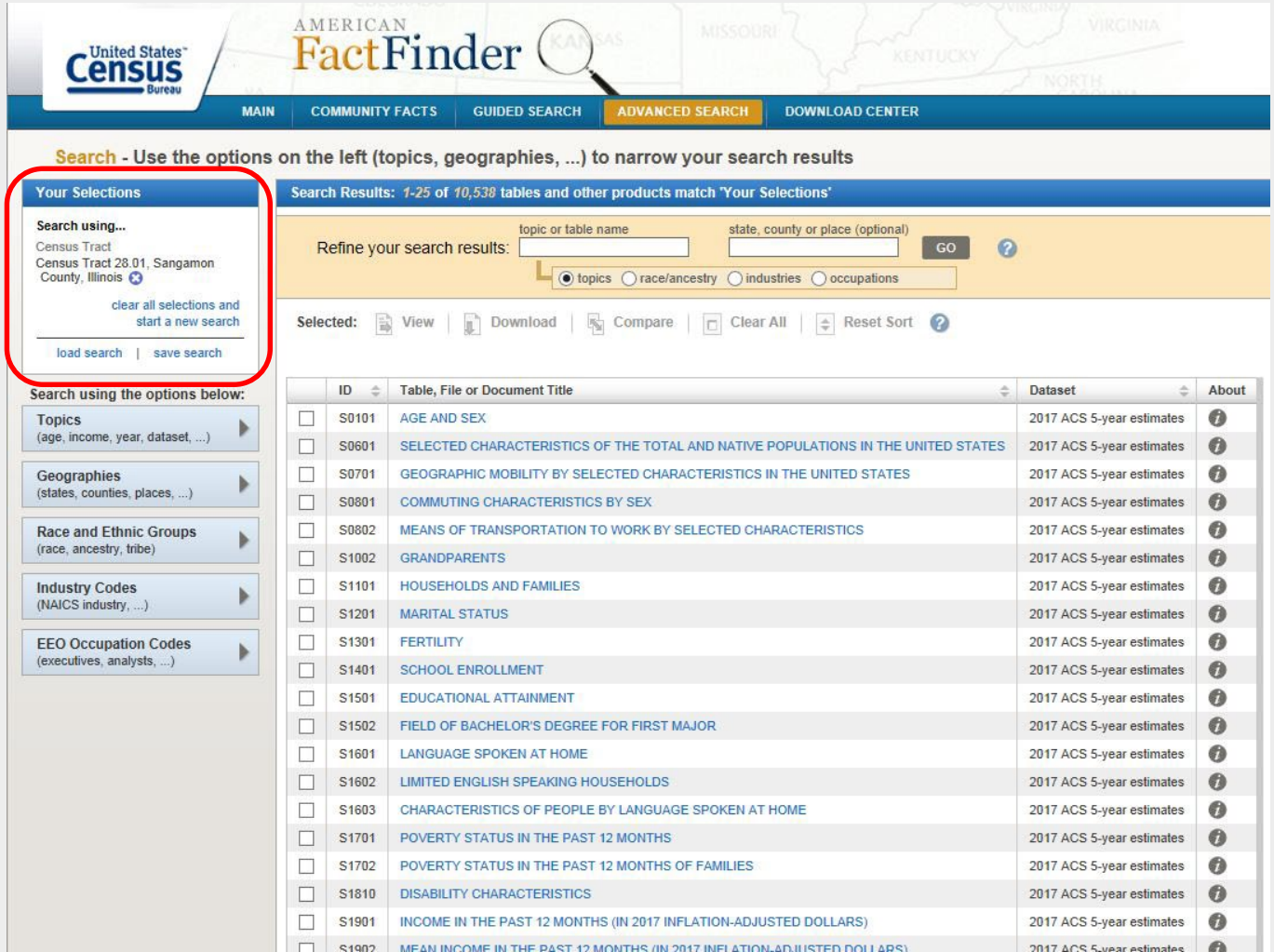
factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t

Priority 3: Census Tract
Step A—Determine your census tract

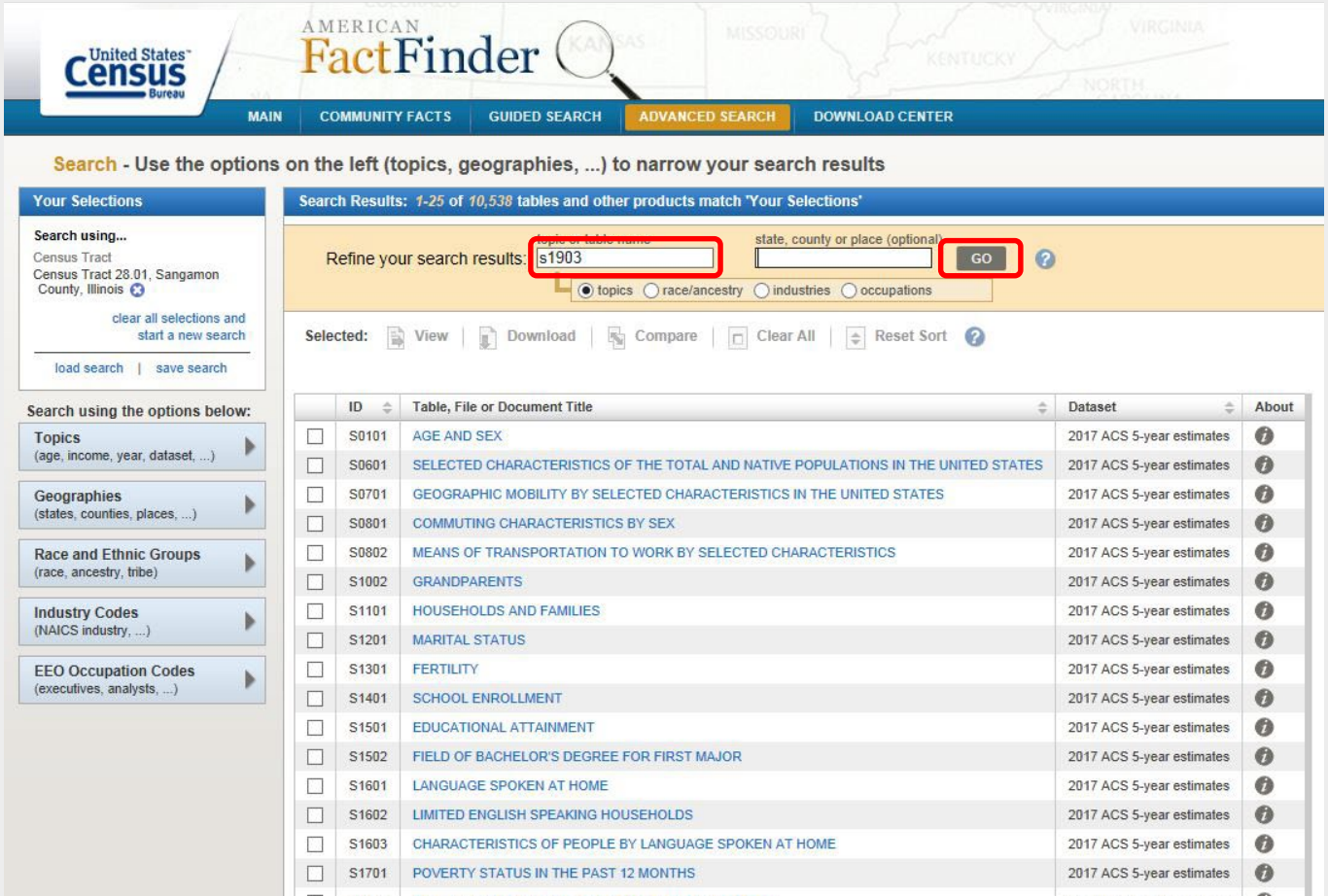
Priority 3: Census Tract
Step A—Determine your census tract



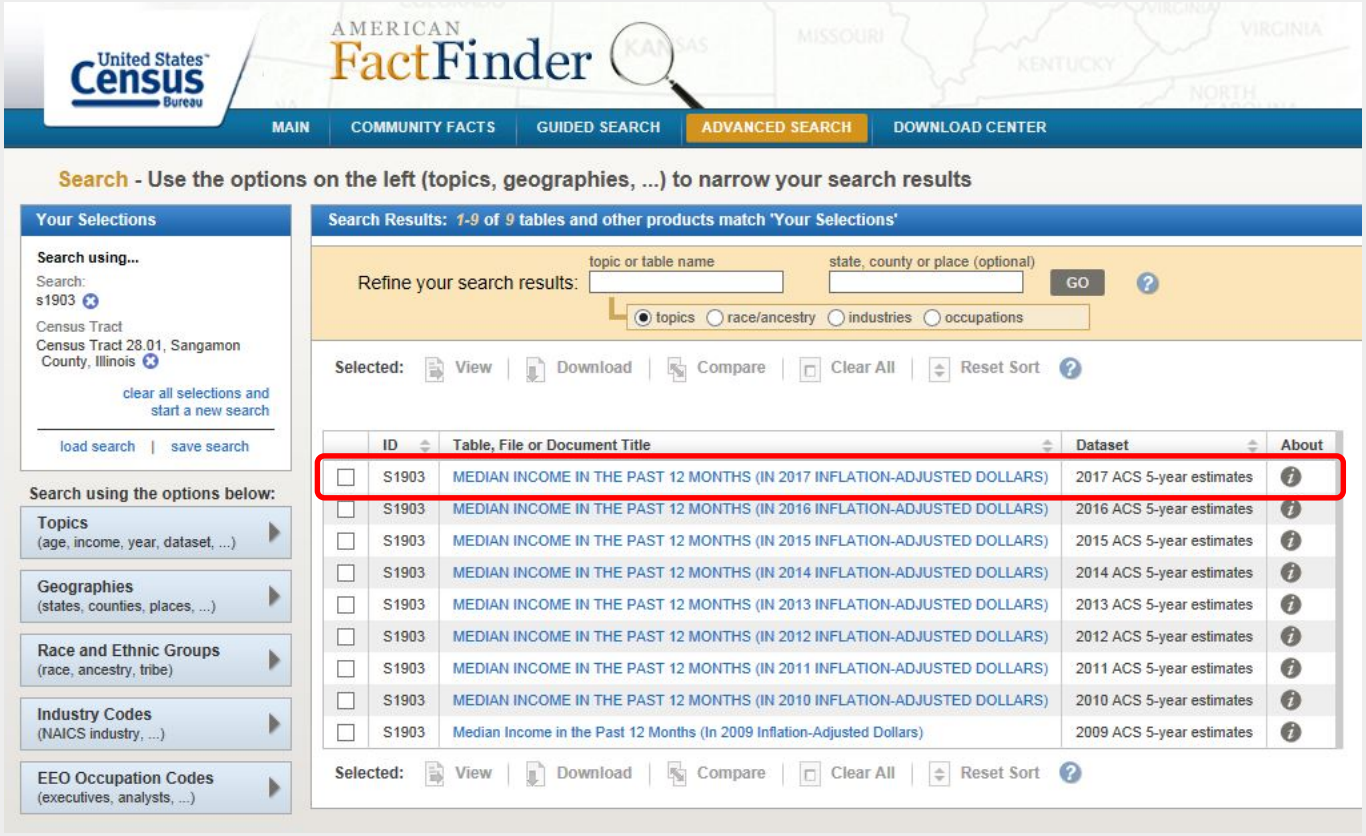
Priority 3: Census Tract
Step A—Determine your census tract



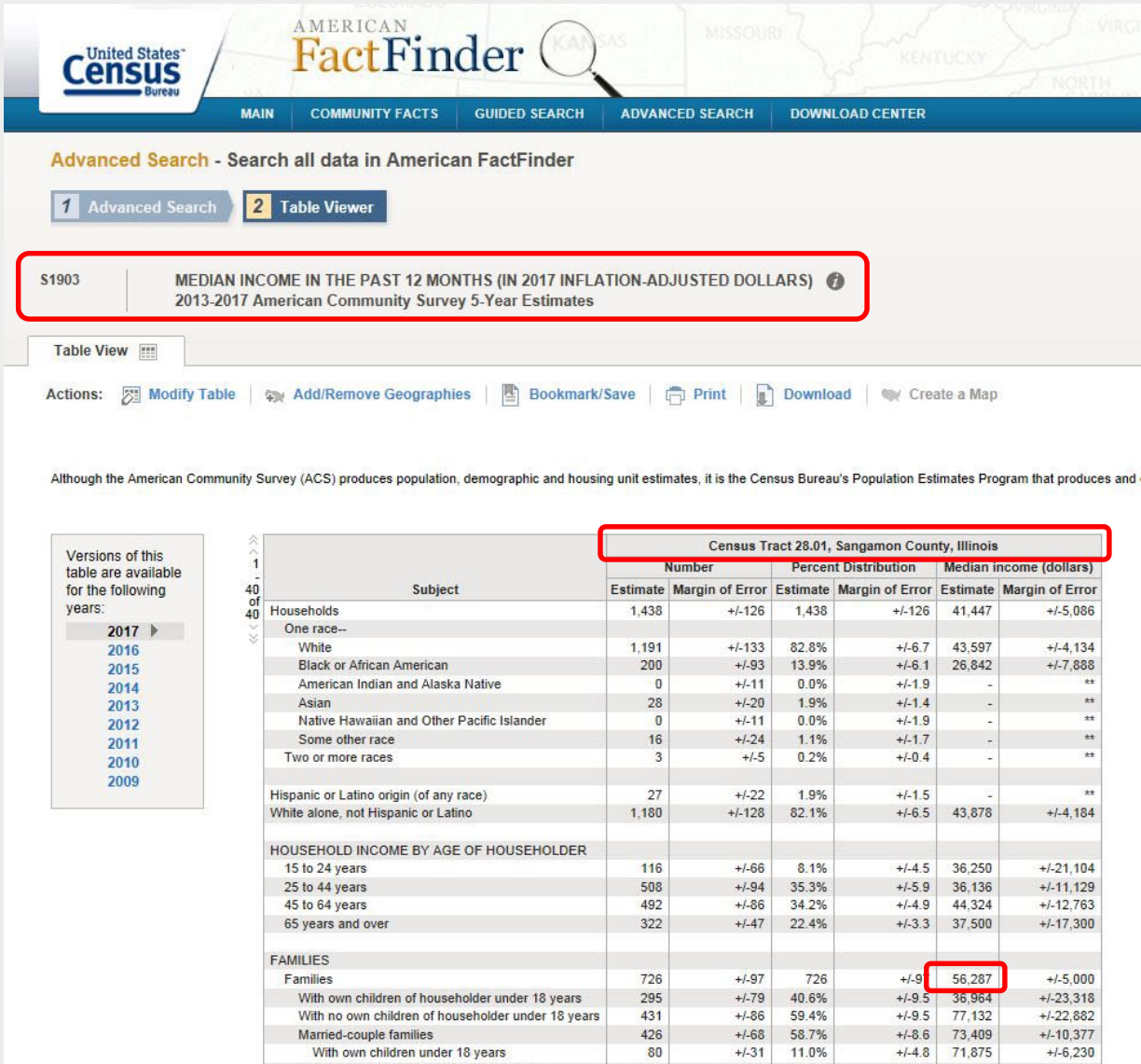
Priority 3: Census Tract
Step B—Determine the median family income for your census tract



Priority 3: Census Tract
Step B—Determine the median family income for your census tract

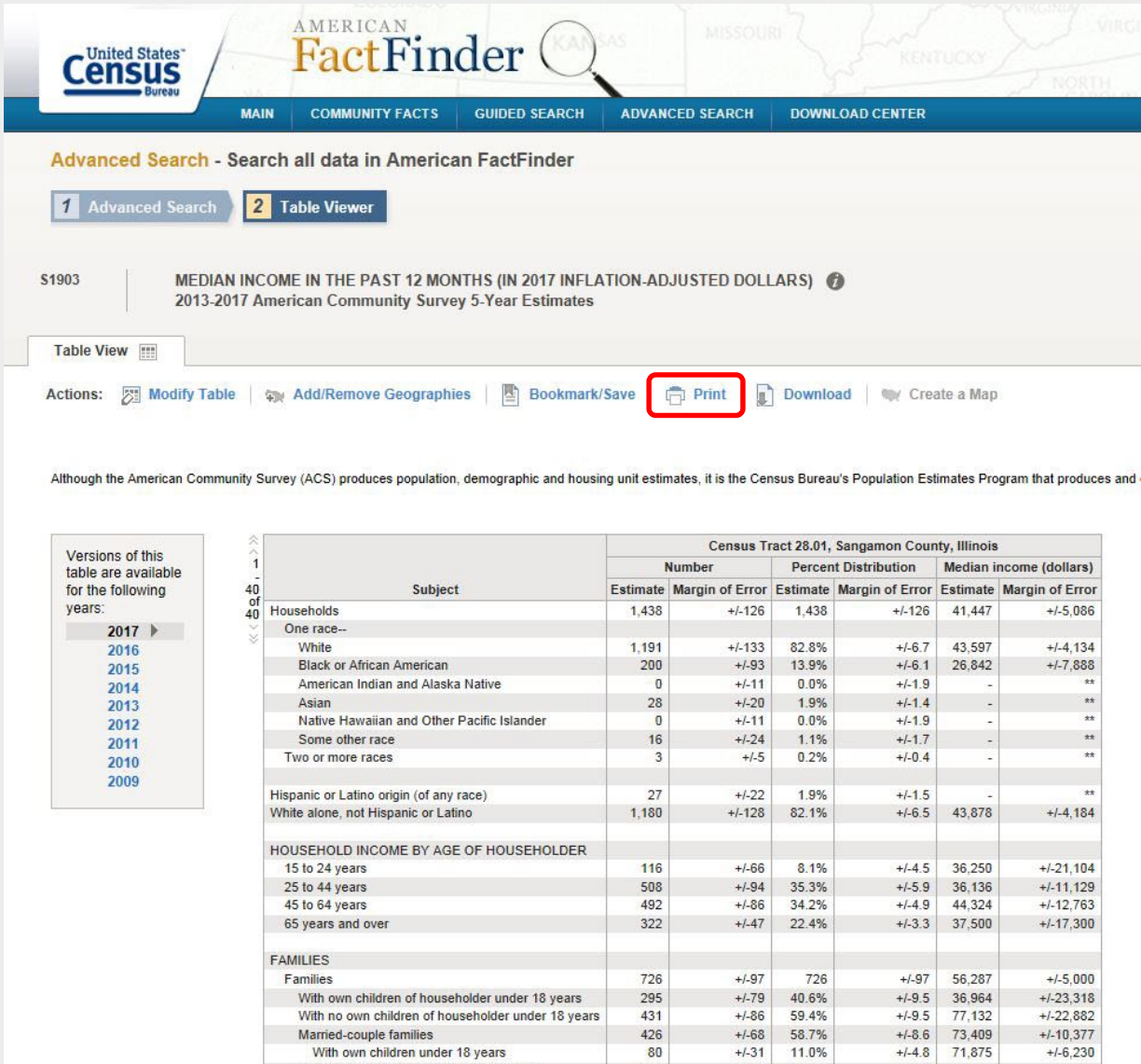


Priority 3: Census Tract Step B—Determine the median family income for your census tract



Priority 3: Census Tract Step B—Determine the median family income for your census tract

- You must print out the S1903 table and include it with part S-3



Subject	Census Tract 28.01, Sangamon County, Illinois					
	Number		Percent Distribution		Median income (dollars)	
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error
Households	1,438	+/-126	1,438	+/-126	41,447	+/-5,086
One race--						
White	1,191	+/-133	82.8%	+/-6.7	43,597	+/-4,134
Black or African American	200	+/-93	13.9%	+/-6.1	26,842	+/-7,888
American Indian and Alaska Native	0	+/-11	0.0%	+/-1.9	-	**
Asian	28	+/-20	1.9%	+/-1.4	-	**
Native Hawaiian and Other Pacific Islander	0	+/-11	0.0%	+/-1.9	-	**
Some other race	16	+/-24	1.1%	+/-1.7	-	**
Two or more races	3	+/-5	0.2%	+/-0.4	-	**
Hispanic or Latino origin (of any race)	27	+/-22	1.9%	+/-1.5	-	**
White alone, not Hispanic or Latino	1,180	+/-128	82.1%	+/-6.5	43,878	+/-4,184
HOUSEHOLD INCOME BY AGE OF HOUSEHOLDER						
15 to 24 years	116	+/-66	8.1%	+/-4.5	36,250	+/-21,104
25 to 44 years	508	+/-94	35.3%	+/-5.9	36,136	+/-11,129
45 to 64 years	492	+/-86	34.2%	+/-4.9	44,324	+/-12,763
65 years and over	322	+/-47	22.4%	+/-3.3	37,500	+/-17,300
FAMILIES						
Families	726	+/-97	726	+/-97	56,287	+/-5,000
With own children of householder under 18 years	295	+/-79	40.6%	+/-9.5	36,964	+/-23,318
With no own children of householder under 18 years	431	+/-86	59.4%	+/-9.5	77,132	+/-22,882
Married-couple families	426	+/-68	58.7%	+/-8.6	73,409	+/-10,377
With own children under 18 years	80	+/-31	11.0%	+/-4.8	71,875	+/-6,230

Priority 3: Census Tract Step B—Determine the median family income for your census tract

- You must print out the S1903 table and include it with part S-3

U.S. Census Bureau

AMERICAN FactFinder

S1903 | MEDIAN INCOME IN THE PAST 12 MONTHS (IN 2017 INFLATION-ADJUSTED DOLLARS)

2013-2017 American Community Survey 5-Year Estimates

Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Technical Documentation section.

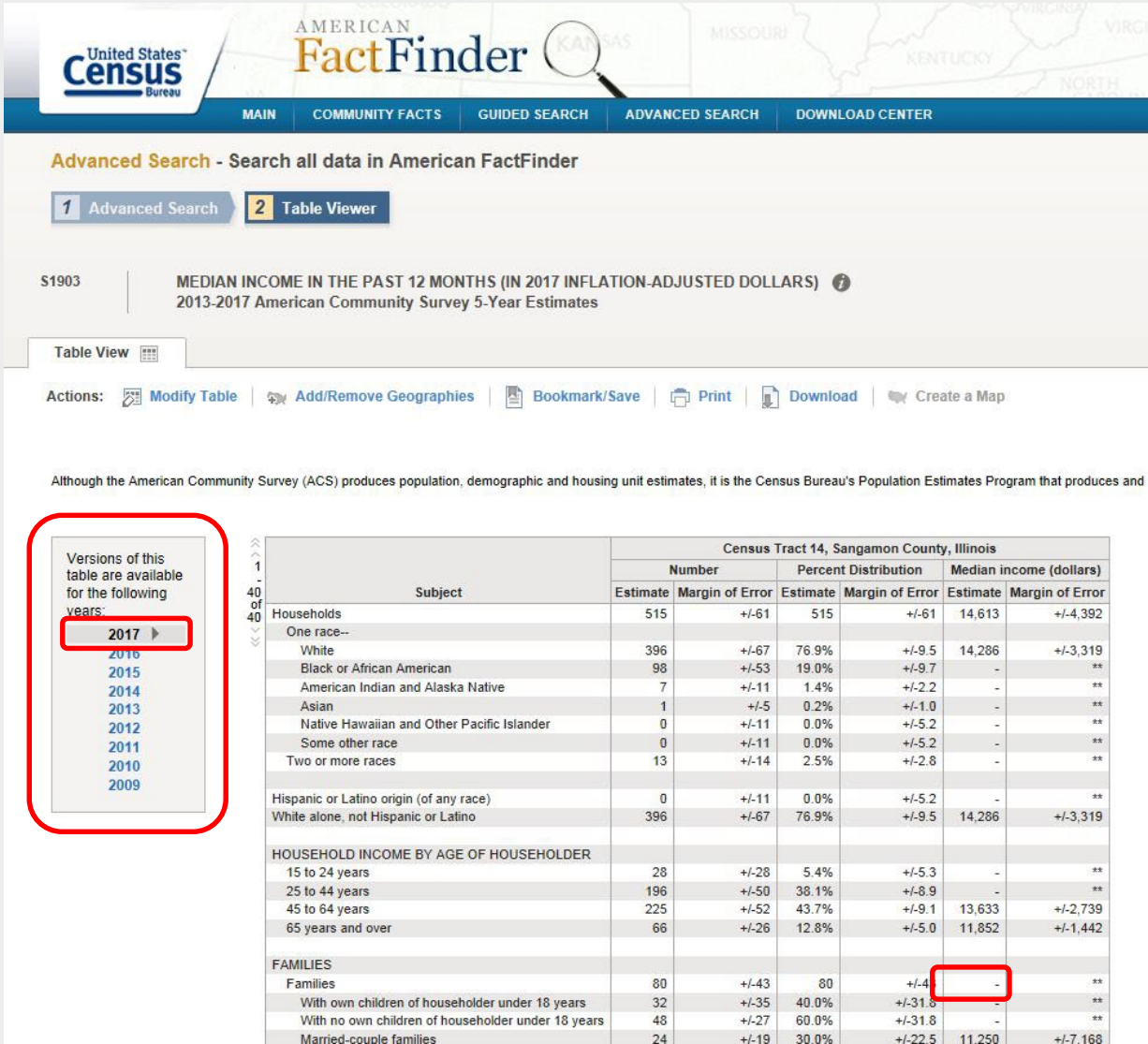
Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units for states and counties.

Subject	Census Tract 28.01, Sangamon County, Illinois				
	Number		Percent Distribution		Median income (dollars)
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate
Households	1,438	+/-126	1,438	+/-126	41,447
One race--					
White	1,191	+/-133	82.8%	+/-6.7	43,597
Black or African American	200	+/-93	13.9%	+/-6.1	26,842
American Indian and Alaska Native	0	+/-11	0.0%	+/-1.9	-
Asian	28	+/-20	1.9%	+/-1.4	-
Native Hawaiian and Other Pacific Islander	0	+/-11	0.0%	+/-1.9	-
Some other race	16	+/-24	1.1%	+/-1.7	-
Two or more races	3	+/-5	0.2%	+/-0.4	-
Hispanic or Latino origin (of any race)	27	+/-22	1.9%	+/-1.5	-
White alone, not Hispanic or Latino	1,180	+/-128	82.1%	+/-6.5	43,878
HOUSEHOLD INCOME BY AGE OF HOUSEHOLDER					
15 to 24 years	116	+/-66	8.1%	+/-4.5	36,250
25 to 44 years	508	+/-94	35.3%	+/-5.9	36,136
45 to 64 years	492	+/-86	34.2%	+/-4.9	44,324
65 years and over	322	+/-47	22.4%	+/-3.3	37,500
FAMILIES					
Families	726	+/-97	726	+/-97	56,287
With own children of householder under 18 years	295	+/-79	40.6%	+/-9.5	36,964
With no own children of householder under 18 years	431	+/-86	59.4%	+/-9.5	77,132
Married-couple families	426	+/-68	58.7%	+/-8.6	73,409
With own children under 18 years	80	+/-31	11.0%	+/-4.8	71,875
Female householder, no husband present	235	+/-75	32.4%	+/-8.9	-
With own children under 18 years	181	+/-75	24.9%	+/-9.0	28,750
Male householder, no wife present	65	+/-56	9.0%	+/-7.3	-
With own children under 18 years	34	+/-40	4.7%	+/-5.5	8,646
FAMILY INCOME BY FAMILY SIZE					
2-person families	(X)	(X)	(X)	(X)	48,917

Priority 3: Census Tract Step B—Determine the median family income for your census tract

- If there's no value, you must go to earlier versions of the S1903 table



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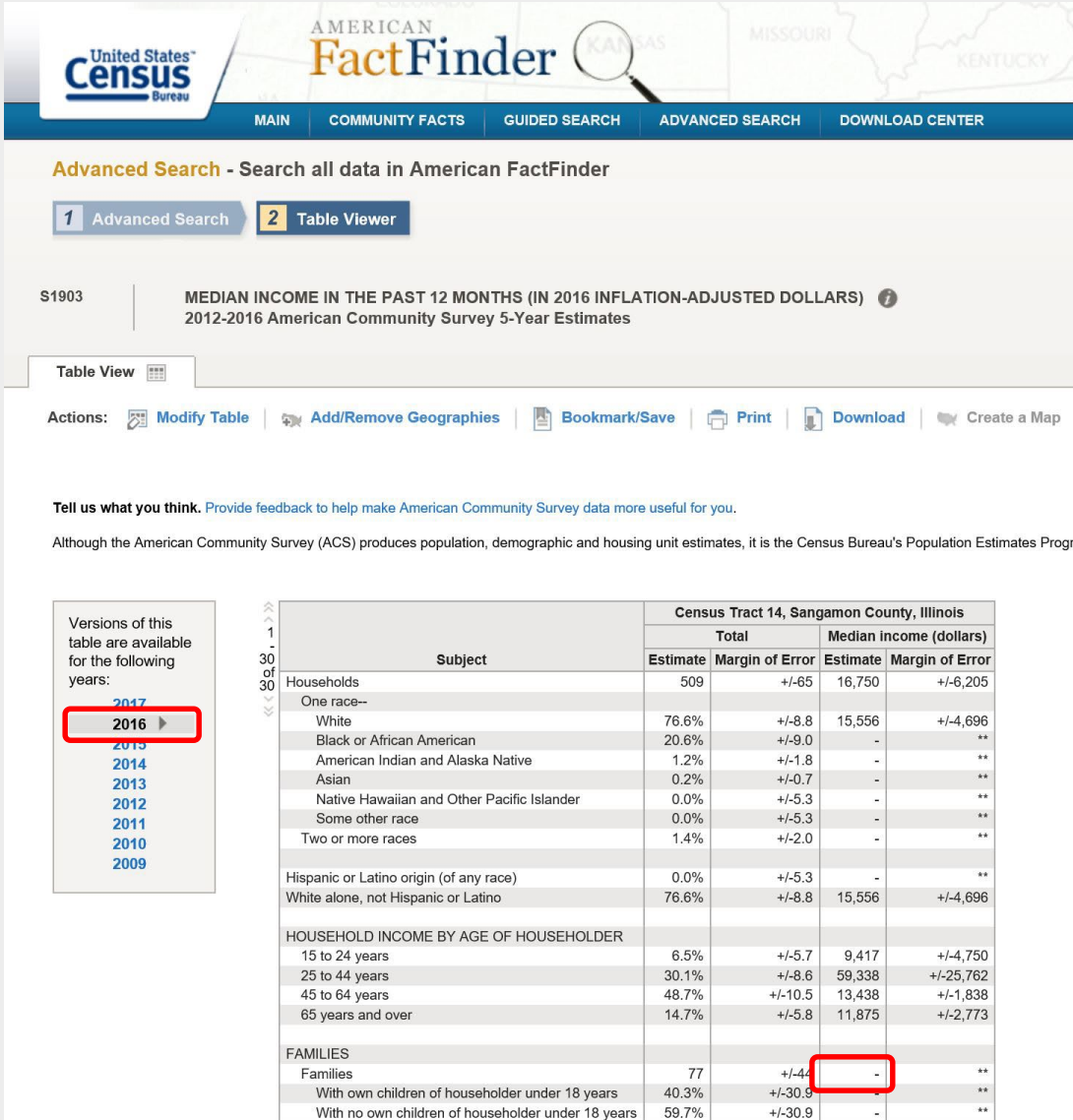

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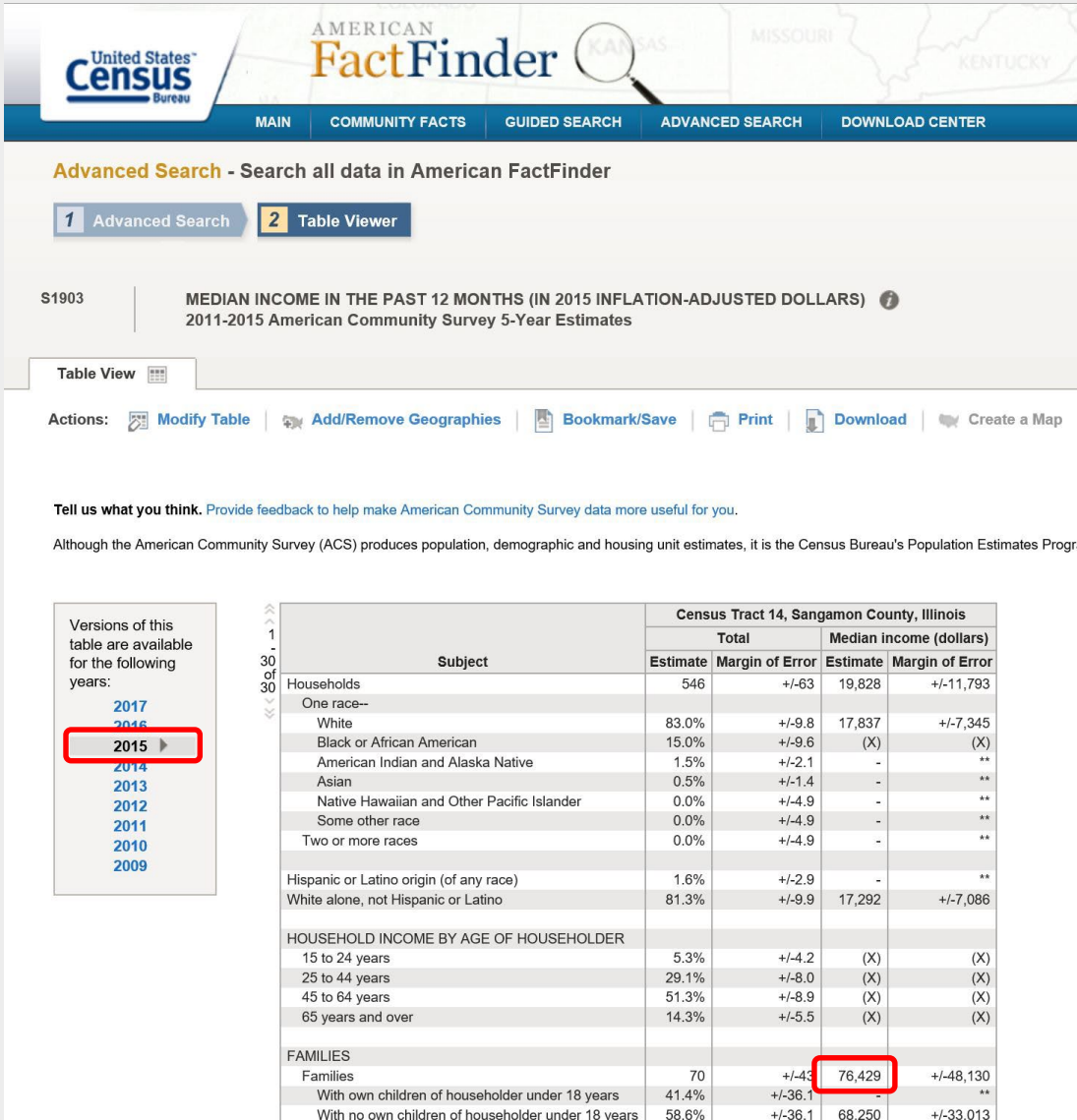
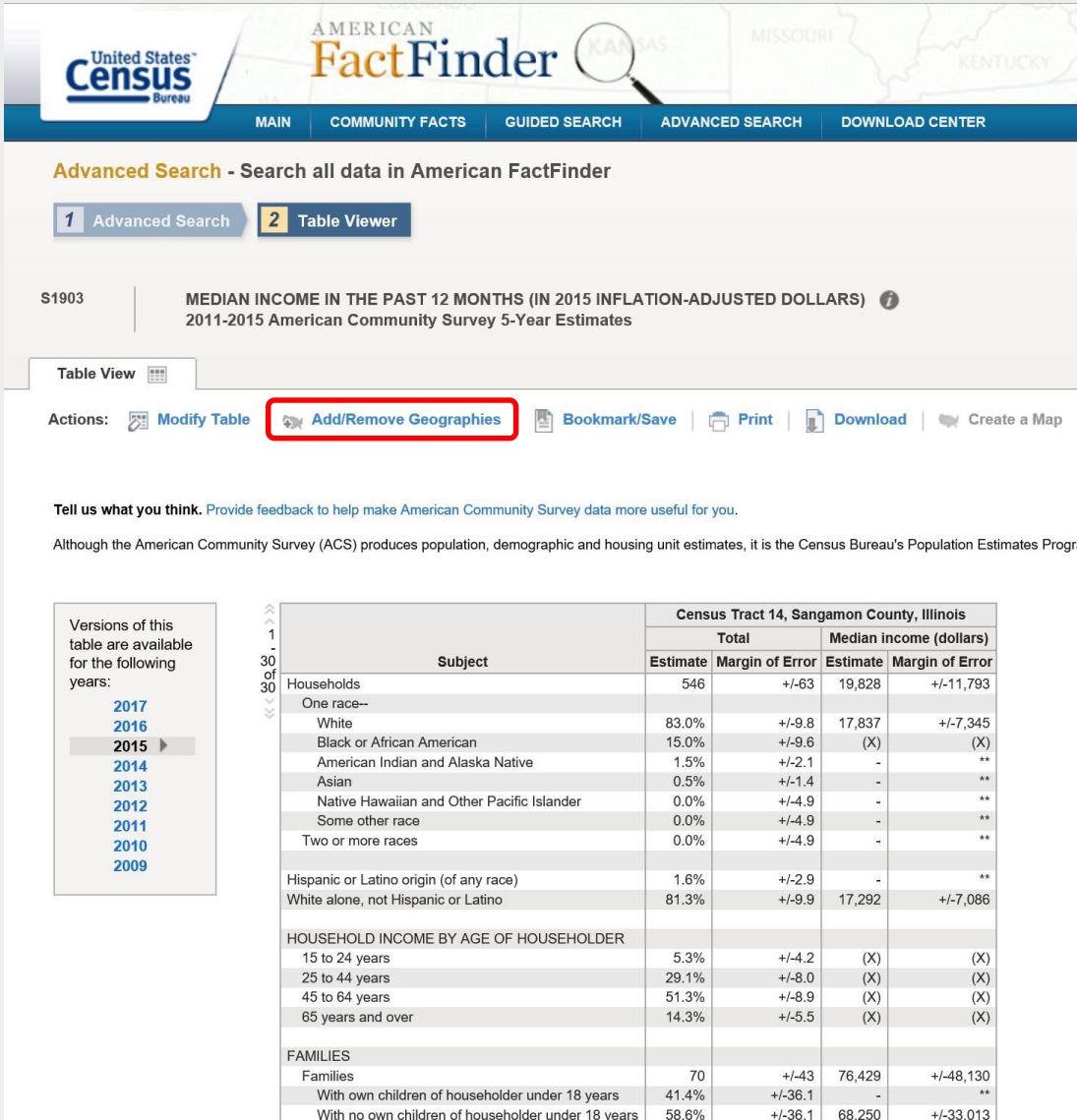


Priority 3: Census Tract Step B—Determine the median family income for your census tract

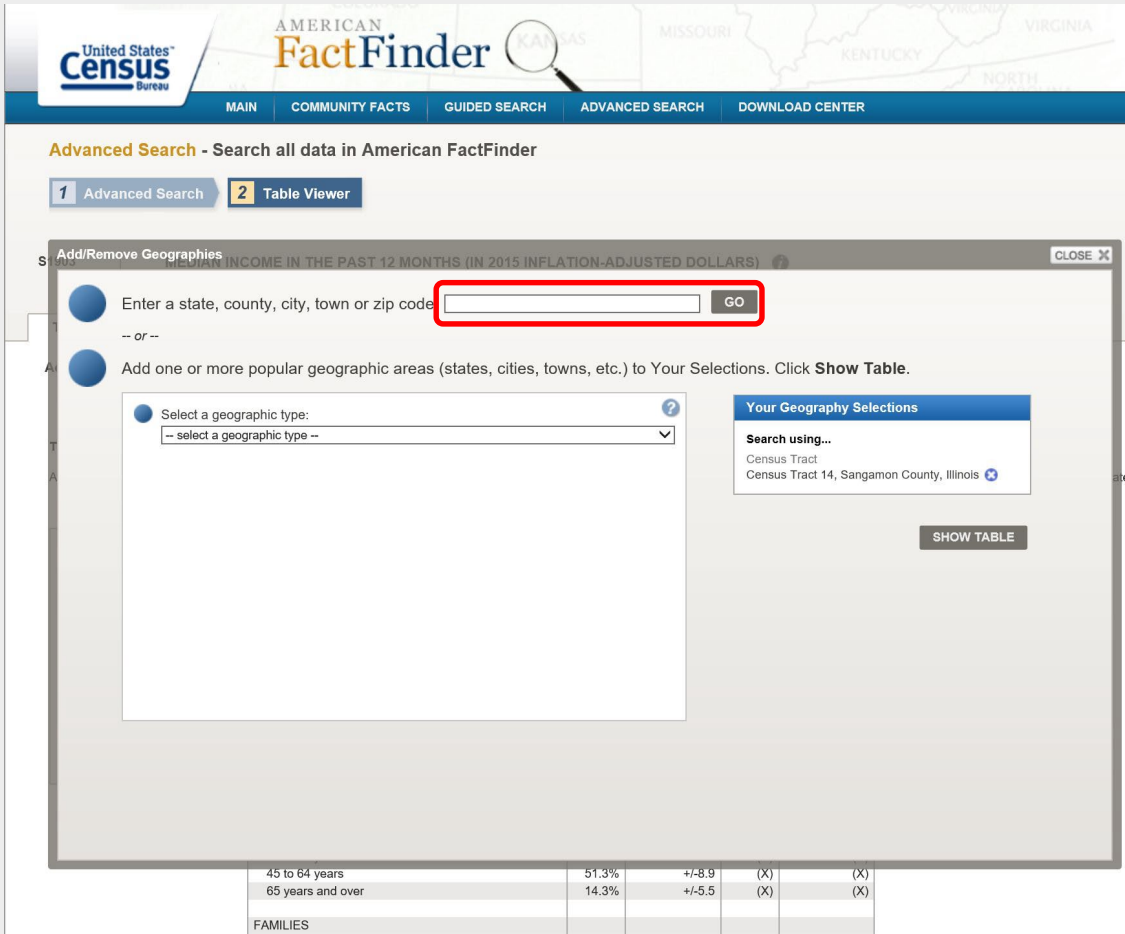
- THEN you must look up the state median income estimate using the same 5-year table as you used for the census tract



Subject	Census Tract 14, Sangamon County, Illinois			
	Total		Median income (dollars)	
	Estimate	Margin of Error	Estimate	Margin of Error
Households	546	+/-63	19,828	+/-11,793
One race--				
White	83.0%	+/-9.8	17,837	+/-7,345
Black or African American	15.0%	+/-9.6	(X)	(X)
American Indian and Alaska Native	1.5%	+/-2.1	-	**
Asian	0.5%	+/-1.4	-	**
Native Hawaiian and Other Pacific Islander	0.0%	+/-4.9	-	**
Some other race	0.0%	+/-4.9	-	**
Two or more races	0.0%	+/-4.9	-	**
Hispanic or Latino origin (of any race)	1.6%	+/-2.9	-	**
White alone, not Hispanic or Latino	81.3%	+/-9.9	17,292	+/-7,086
HOUSEHOLD INCOME BY AGE OF HOUSEHOLDER				
15 to 24 years	5.3%	+/-4.2	(X)	(X)
25 to 44 years	29.1%	+/-8.0	(X)	(X)
45 to 64 years	51.3%	+/-8.9	(X)	(X)
65 years and over	14.3%	+/-5.5	(X)	(X)
FAMILIES				
Families	70	+/-43	76,429	+/-48,130
With own children of householder under 18 years	41.4%	+/-36.1	-	**
With no own children of householder under 18 years	58.6%	+/-36.1	68,250	+/-33,013

Priority 3: Census Tract Step B—Determine the median family income for your census tract

- THEN you must look up the state median income estimate using the same 5-year table as you used for the census tract



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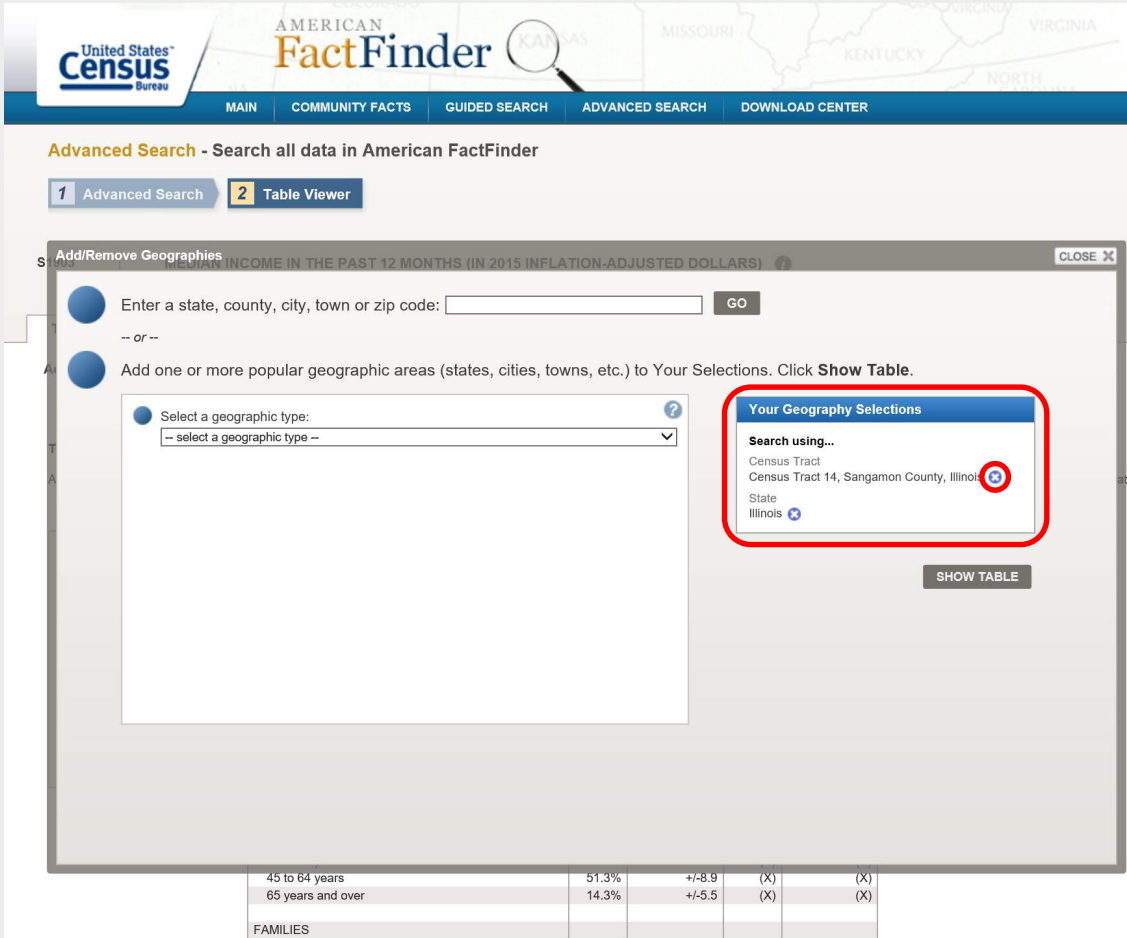

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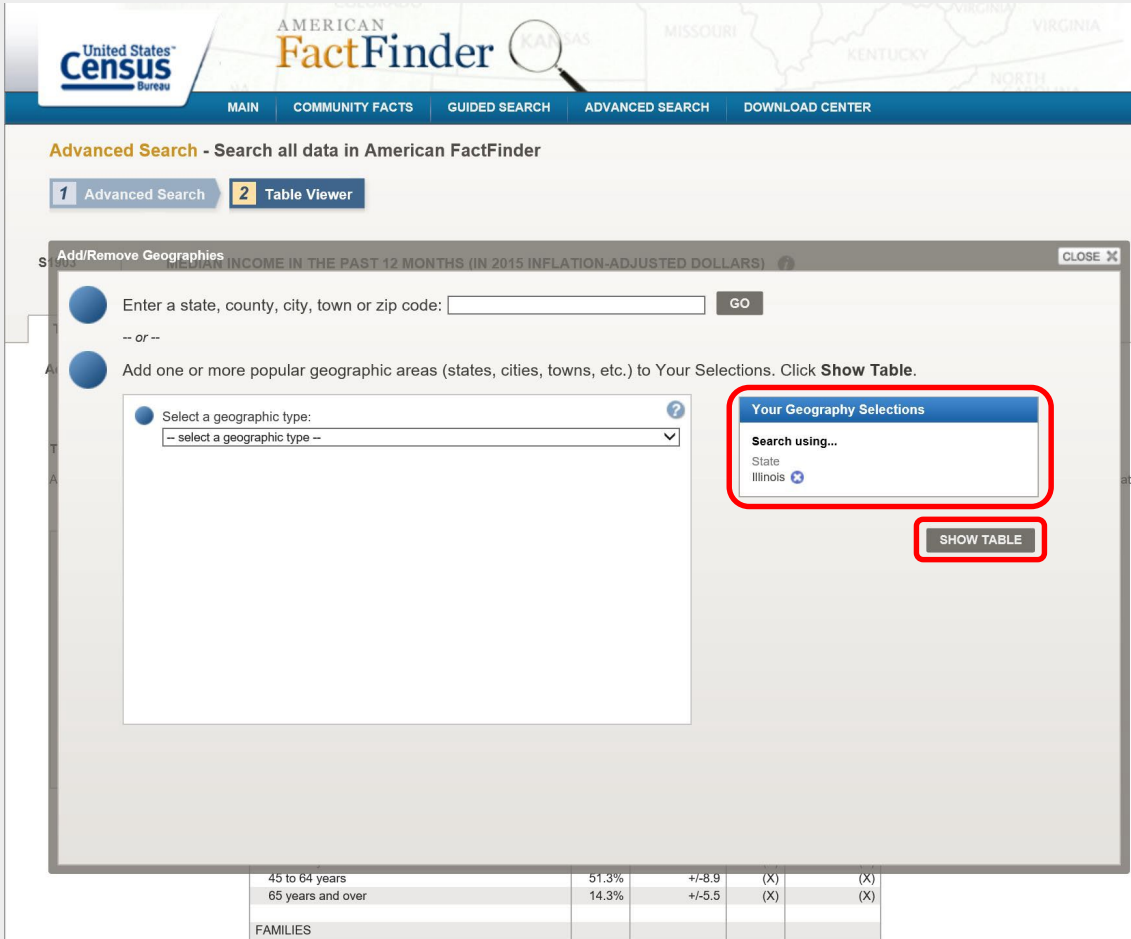
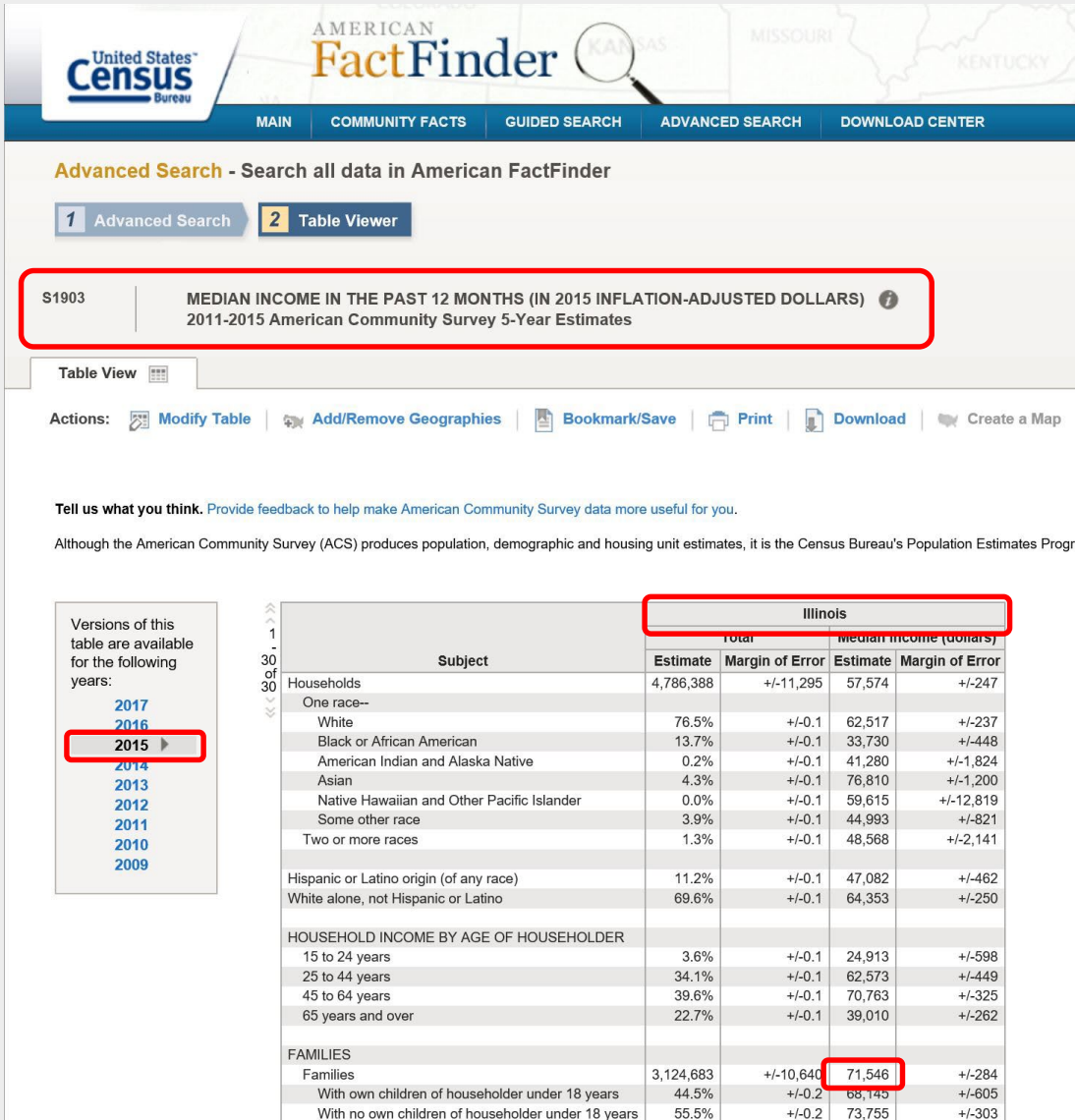


Priority 3: Census Tract Step B—Determine the median family income for your census tract

- THEN you must look up the state median income estimate using the same 5-year table as you used for the census tract



Part S-3
Priority 3: Census Tract

- If you cannot locate a value for a median income estimate for “Families” in any of the table S1903 versions published in American FactFinder, you cannot qualify for Priority 3 in this round
- Since the 5-year estimates are updated annually, you can revisit this priority in future rounds

Break
15 minutes

Restrooms and water fountains on Level 3
Must take elevator in the lobby—there are no stairs

Part S-3

Priority 4: Not-For-Profit

- The project's development partnership must include at least one of the following, as of S-3 submittal
  - Community Development Entity (**CDE**)
  - Low-profit organization (**B Corporation**)
  - Not-for-profit organization (**501(c)(3)**)

Part S-3
Priority 4: Not-For-Profit

To assert this priority, applicant must provide:

1. A copy of the development-partnership agreement identifying the entity eligible to achieve this priority
2. Proof that the identified eligible entity is a CDE, or a B Corporation, or a 501(c)(3)

Part S-3
Priority 4: Not-For-Profit

To prove that the entity is a CDE:

- Include a copy of the CDE certification from the U.S. Dept. of the Treasury Community Development Financial Institutions Fund (CDFI Fund), or
- Printout from the CDFI Fund website identifying the New Markets Tax Credit Program allocatee as a CDE: www.cdfifund.gov/awards/nmtc/Pages/default.aspx

Part S-3
Priority 4: Not-For-Profit

To prove that the entity is a B Corporation:

- Include a copy of a legal document proving the organization is a “benefit corporation,” as defined by law in one of the 35 states that authorize benefit corporations (in Illinois, see Public Act 097-0885): www.ilga.gov/legislation/publicacts/fulltext.asp?Name=097-0885

Part S-3
Priority 4: Not-For-Profit

To prove that the entity is a 501(c)(3):

- Include a copy of a determination letter from the IRS, or
- Printout from the IRS Select Check website identifying the entity as tax exempt: apps.irs.gov/app/eos/

Part S-3
Priority 5: Disaster Declaration

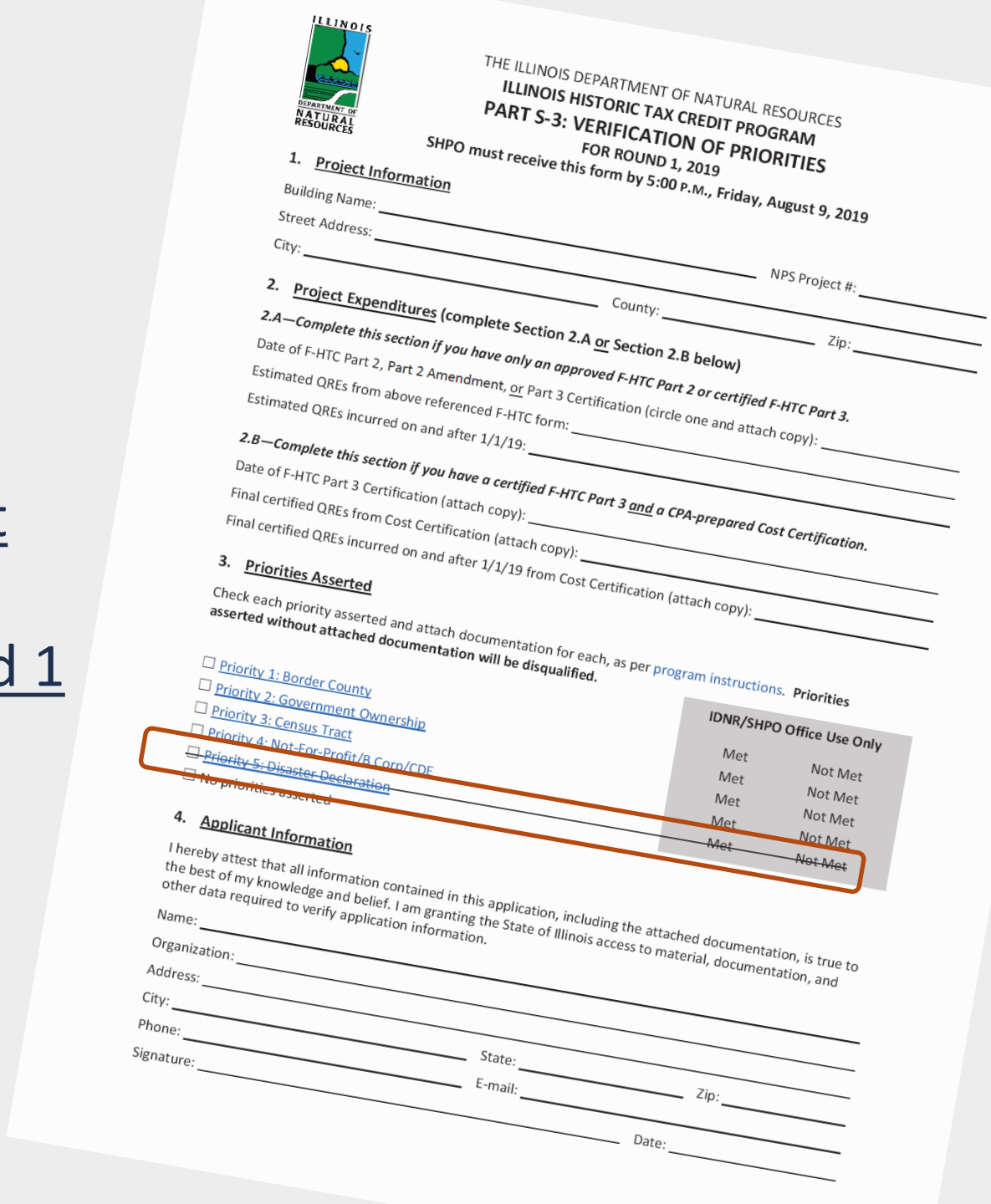
- The structure must be in an area declared under the "Robert T. Stafford Disaster Relief and Emergency Assistance Act" as an "Emergency Declaration" or "Major Disaster Declaration" by the S-1 workshop
- Declaration must be no older than 3 years at the time of application (i.e., the S-1 workshop)
- Source of information is FEMA
  www.fema.gov/disasters/year
  www.fema.gov/media-library/assets/documents/28318

Part S-3
Priority 5: Disaster Declaration

- As of today—the day of the S-1 workshop—there have been no federal disasters designated in Illinois in last 3 years; therefore:
- No one can assert Priority 5 in 2019 Application Round 1

Part S-3
Priority 5: Disaster Declaration

- No one can assert Priority 5 in 2019 Application Round 1



THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES
ILLINOIS HISTORIC TAX CREDIT PROGRAM
PART S-3: VERIFICATION OF PRIORITIES
FOR ROUND 1, 2019
SHPO must receive this form by 5:00 P.M., Friday, August 9, 2019

1. Project Information

Building Name: _____ NPS Project #: _____
Street Address: _____
City: _____ County: _____ Zip: _____

2. Project Expenditures (complete Section 2.A or Section 2.B below)

2.A—Complete this section if you have only an approved F-HTC Part 2 or certified F-HTC Part 3.

Date of F-HTC Part 2, Part 2 Amendment, or Part 3 Certification (circle one and attach copy): _____
Estimated QREs from above referenced F-HTC form: _____
Estimated QREs incurred on and after 1/1/19: _____

2.B—Complete this section if you have a certified F-HTC Part 3 and a CPA-prepared Cost Certification.

Date of F-HTC Part 3 Certification (attach copy): _____
Final certified QREs from Cost Certification (attach copy): _____
Final certified QREs incurred on and after 1/1/19 from Cost Certification (attach copy): _____

3. Priorities Asserted

Check each priority asserted and attach documentation for each, as per program instructions. **Priorities asserted without attached documentation will be disqualified.**

	IDNR/SHPO Office Use Only	
☐ Priority 1: Border County	Met	Not Met
☐ Priority 2: Government Ownership	Met	Not Met
☐ Priority 3: Census Tract	Met	Not Met
☐ Priority 4: Not-For-Profit/B Corp/CDE	Met	Not Met
☐ Priority 5: Disaster Declaration	Met	Not Met
☐ No priorities asserted		

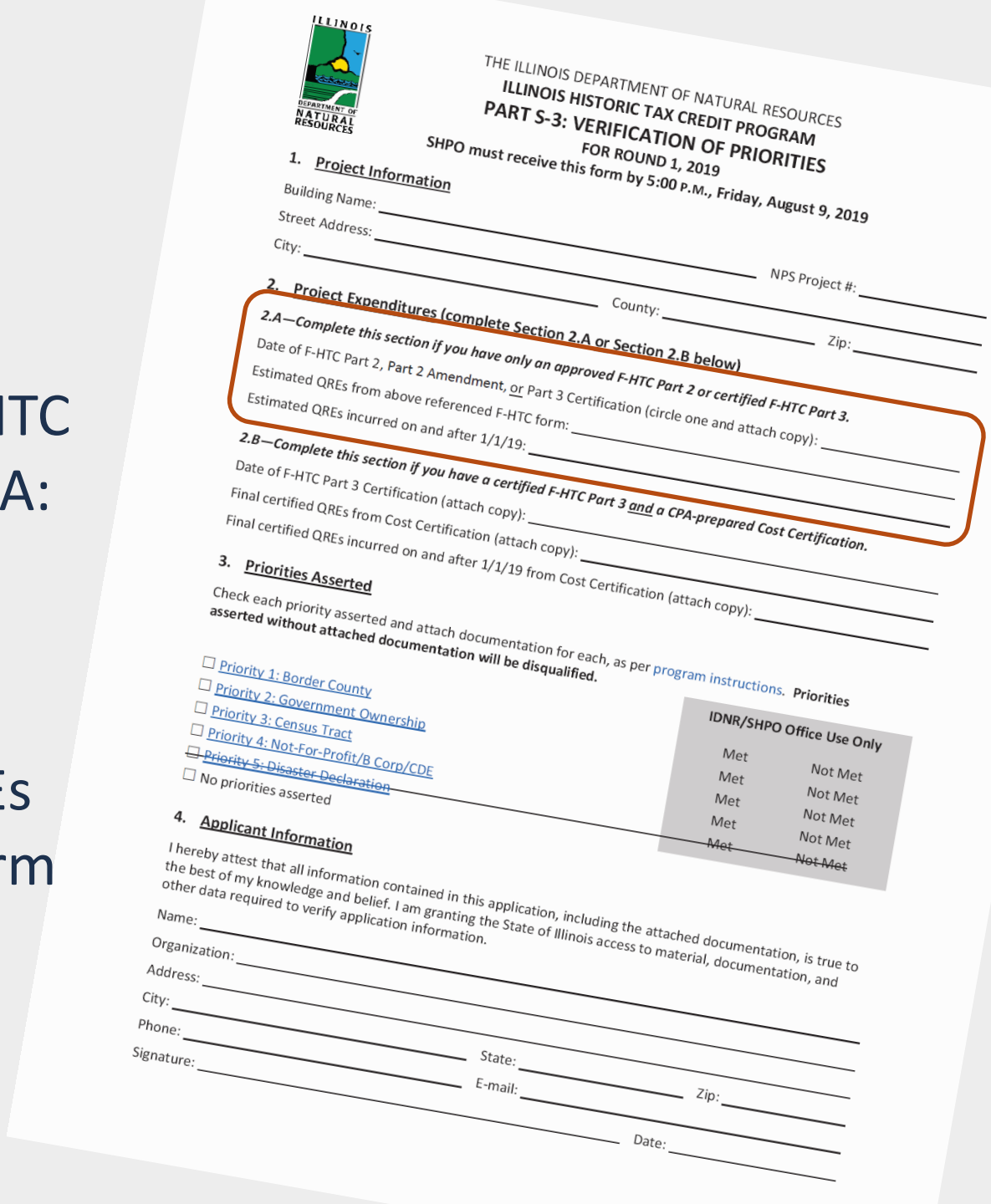
4. Applicant Information

I hereby attest that all information contained in this application, including the attached documentation, is true to the best of my knowledge and belief. I am granting the State of Illinois access to material, documentation, and other data required to verify application information.

Name: _____
Organization: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ E-mail: _____
Signature: _____ Date: _____

Part S-3
Project Expenditures

- If you have an F-HTC Part 2 or 3, use 2.A:
  - Date of F-HTC Part 2 or 3 certification
  - Estimated QREs from F-HTC form
  - Est. QREs incurred on or after 1/1/19



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- ☐ Priority 3: Census Tract
- ☐ Priority 4: Not-For-Profit/B Corp/CDE
- ☐ Priority 5: Disaster Declaration
- ☐ No priorities asserted

IDNR/SHPO Office Use Only

Met	Not Met
Met	Not Met
Met	Not Met
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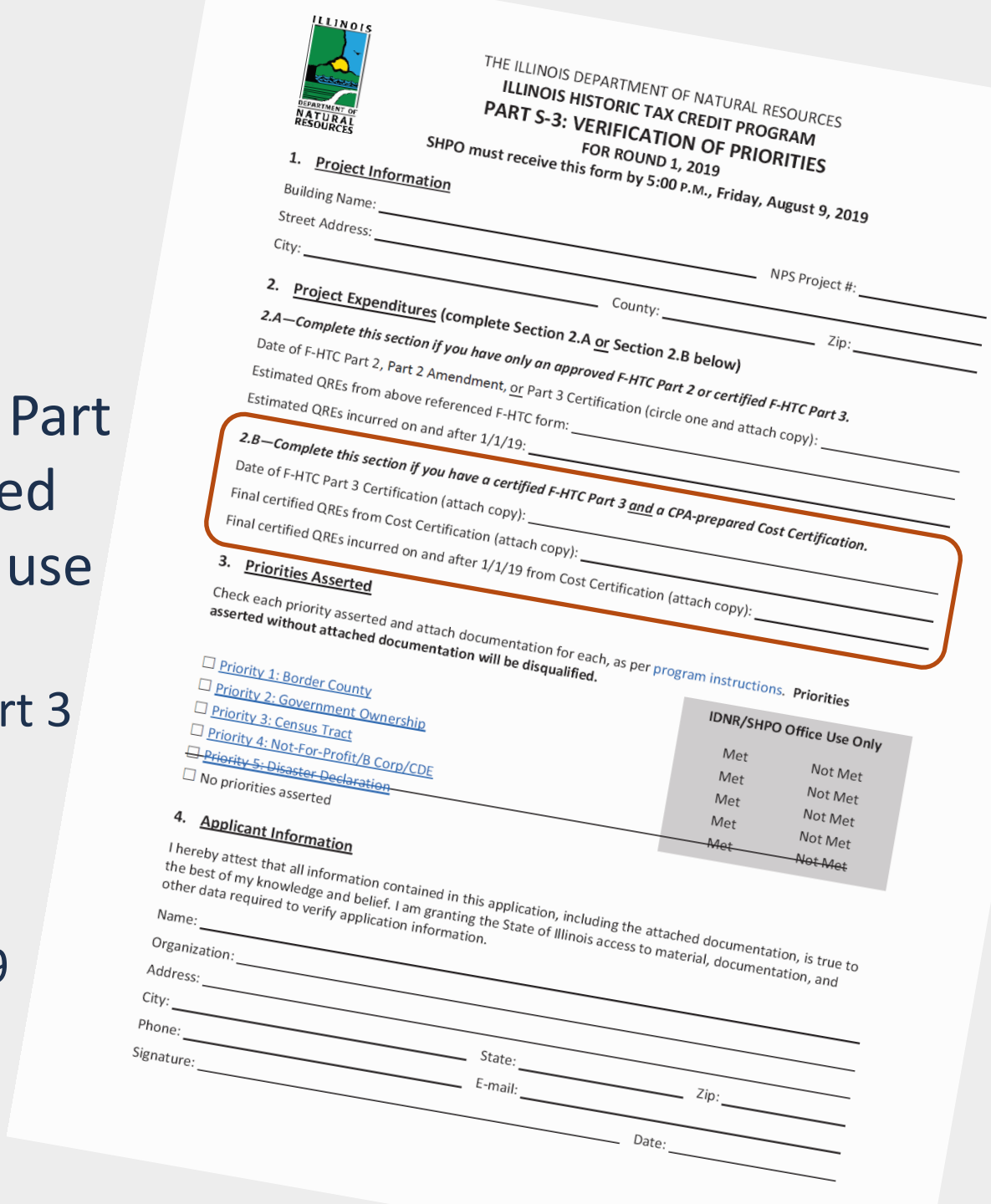
Name: _____
Organization: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ E-mail: _____
Signature: _____ Date: _____

Part S-3
Project Expenditures

- If you have F-HTC Part 3 and CPA-prepared cost certification, use 2.B:
  - Date of F-HTC Part 3 certification
  - Final QREs from cost certification
  - Final post-1/1/19 QREs from cost certification



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IDNR/SHPO Office Use Only

Met	Not Met
Met	Not Met
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Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ E-mail: _____
Signature: _____ Date: _____

SHPO Ordering of Applications

S-3s are due at SHPO by Friday, August 9, 2019, 5:00 P.M.
SHPO will sort applications in the following order:

- Projects with 5 priorities in the order their S-2s were received
- Projects with 4 priorities in the order their S-2s were received
- Projects with 3 priorities in the order their S-2s were received
- Projects with 2 priorities in the order their S-2s were received
- Projects with 1 priority in the order their S-2s were received
- Projects with 0 priorities in the order their S-2s were received

S-3 priority total takes precedence over S-2 arrival time

SHPO Ordering of Applications

- SHPO starts with the complete application with the most priorities and whose S-2 was received first
- SHPO proceeds in descending order until the available allocation amount has been assigned

  Example:

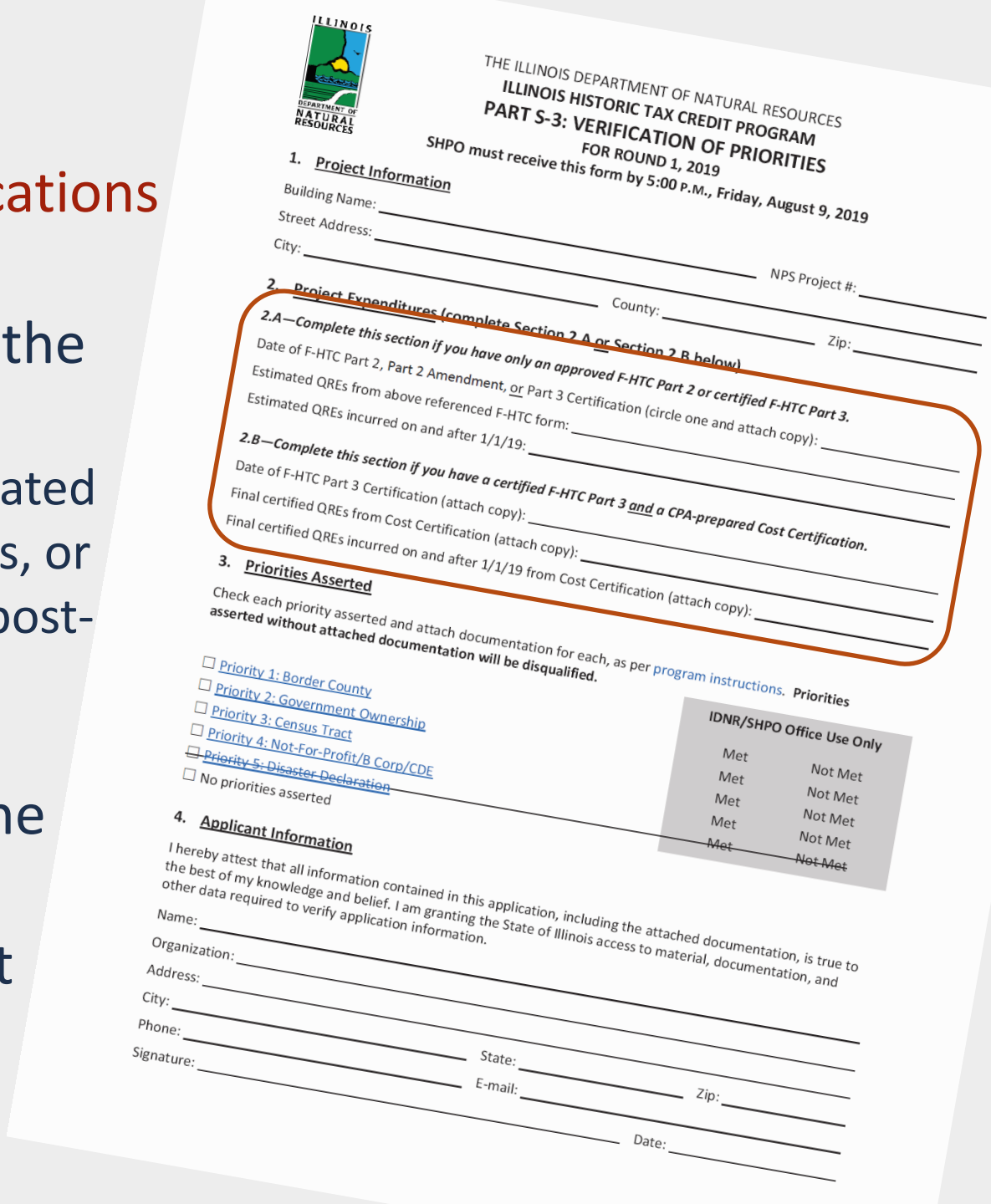
  Project A: S-2 was the 1st received. S-3 asserts 3 priorities

  Project B: S-2 was the 8th received. S-3 asserts 4 priorities

  Project B would receive an allocation before Project A.

SHPO Assigning Allocations

- Allocation will be the lesser of:
  - 25% of 2.A estimated post-1/1/19 QREs, or
  - 25% of 2.B final post-1/1/19 QREs, or
  - $3 million
- …depending on the remaining allocation amount



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Estimated QREs incurred on and after 1/1/19:

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- ☐ Priority 3: Census Tract
- ☐ Priority 4: Not-For-Profit/B Corp/CDE
- ☐ Priority 5: Disaster Declaration
- ☐ No priorities asserted

IDNR/SHPO Office Use Only

Met	Not Met
Met	Not Met
Met	Not Met
Met	Not Met
Met	Not Met

4. Applicant Information

I hereby attest that all information contained in this application, including the attached documentation, is true to the best of my knowledge and belief. I am granting the State of Illinois access to material, documentation, and other data required to verify application information.

Name:
Organization:
Address:
City: State: Zip:
Phone: E-mail:
Signature: Date:

SHPO Assigning Allocations

- Estimated post-1/1/19 QREs cannot exceed the estimated QREs from the F-HTC form
- If F-HTC Part 2 est. QREs were significantly underestimated, applicant may submit an F-HTC amendment
  - Select “amends a previously submitted” and “Part 2”
  - In the summary paragraph, state the original est. QREs and revised est. QREs
  - The amendment must be approved by the NPS prior to that round’s S-3 submittal deadline

SHPO Assigning Allocations

Allocation ≠ tax credit

- Credit will be calculated on post-1/1/19 QREs
- SHPO will allocate 25% of the estimated or actual (certified) post-1/1/19 QREs on Part S-3 up to $3 million
- Cost Certification must define pre-1/1/19 and post-1/1/19 QREs

Announcing Allocations

- On Friday, August 30, 2019, SHPO will notify all S-3 applicants of the Round 1 allocation results by email with hardcopy to follow
- SHPO will post on program website:
  - All S-3 applications, sorted by priority then by arrival time, and their respective allocations
  - Allocation amount available for the next application round

Didn’t receive an allocation?

- Same project can reapply in subsequent rounds
- Statute does not prohibit completed projects from applying; QREs must be incurred after 1/1/19 *and* exceed starting adjusted basis
- Single project may not receive more than $3 million in state credits

Didn’t receive enough allocation?

- Projects receiving partial allocations may apply for the balance in subsequent rounds
- Projects whose certified QREs wind up being more than their allocation may reapply for the balance in subsequent rounds
- Single project may not receive more than $3 million in state credits

Now that you have an allocation, what now?

- Remember: Allocation ≠ tax credit
- Continue to implement and finish your project
- Obtain a certified F-HTC Part 3
- Fill out IL-HTC Certification of Qualified Rehabilitation Expenditures

Rescinding allocations

- If there's lack of sufficient progress after allocation, the SHPO may require the allocatee to provide "sufficient evidence of reviewable progress"
- Allocations can be rescinded
- Rescinded allocations will be made available in future allocation rounds

IL-HTC Certification of Qualified Rehabilitation Expenditures

THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES
ILLINOIS HISTORIC PRESERVATION TAX-CREDIT PROGRAM
CERTIFICATION OF QUALIFIED REHABILITATION EXPENDITURES

FEDERAL PROJECT NUMBER

1. **Name of property**
Street
City County Zip

2. **Owner**
I hereby attest that all information contained in this application, including the documentation, is true to the best of my knowledge and belief. I am granting the State of Illinois access to material, documentation and other data required to verify application information.
Name Signature Date
Organization FEIN or SSN
Street City
State Zip Phone Email

3. **Expenditures**
Total of qualified rehabilitation expenditures (QRE) $
Total of QRE incurred between 1/1/2019—12/31/2023 $
Total of non-qualified rehabilitation expenditures (non-QRE) $
Total expenditures incurred (QRE plus non-QRE) $
Qualified expenditure period: Start date End date

4. **Adjusted basis on the first day the qualified rehab plan commenced** $

5. **Project completion/placed in service date**

6. **Certification of costs**
I hereby certify the above expenses for the total project, the qualified rehabilitation expenditures (QREs), and the non-qualified rehabilitation expenditures, and that the total of QREs incurred between January 1, 2019 and December 31, 2023 exceeds the adjusted basis value of the historic structure on the first day the qualified rehabilitation plan commenced. This is a third-party certification conducted by a CPA, and appropriate examination was carried out. My examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, include examining, on a test basis, evidence supporting the calculation of QREs and performing such other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for the opinions expressed herein. In my professional opinion, the project's total QREs were calculated using the accrual method of accounting and determined in accordance with Section 47 of the Internal Revenue Code of 1986, as amended. I attest that my CPA license/certificate number is active and that there have been no enforcement, non-compliance or disciplinary actions taken against me by any relevant state licensure boards. I attest that the above information is true to the best of my knowledge and belief.

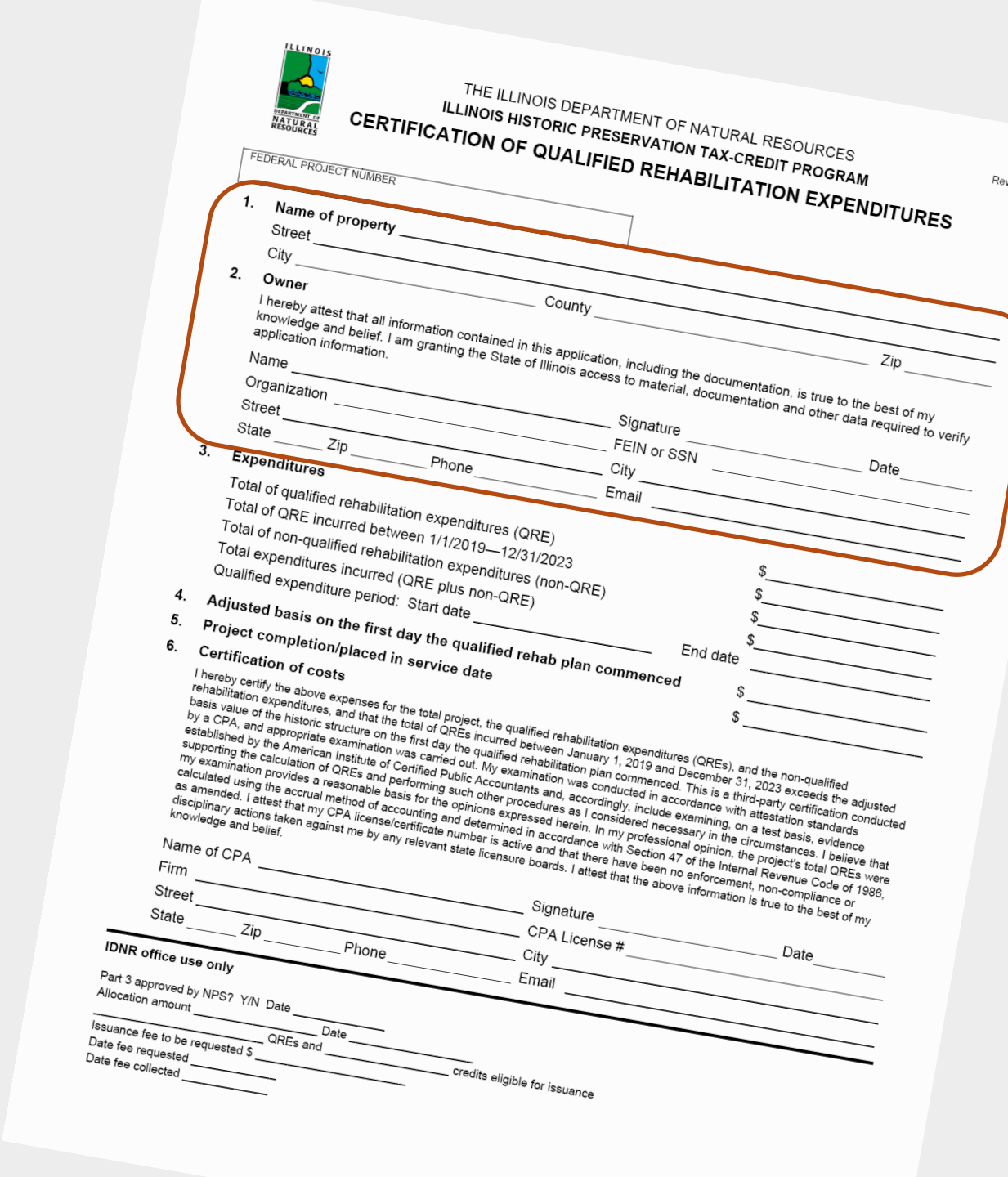
Name of CPA Signature
Firm CPA License # Date
Street City
State Zip Phone Email

IDNR office use only

Part 3 approved by NPS? Y/N Date
Allocation amount Date
QREs and credits eligible for issuance
Issuance fee to be requested $
Date fee requested
Date fee collected

IL-HTC Certification of Qualified Rehabilitation Expenditures

- Owner fills out and signs



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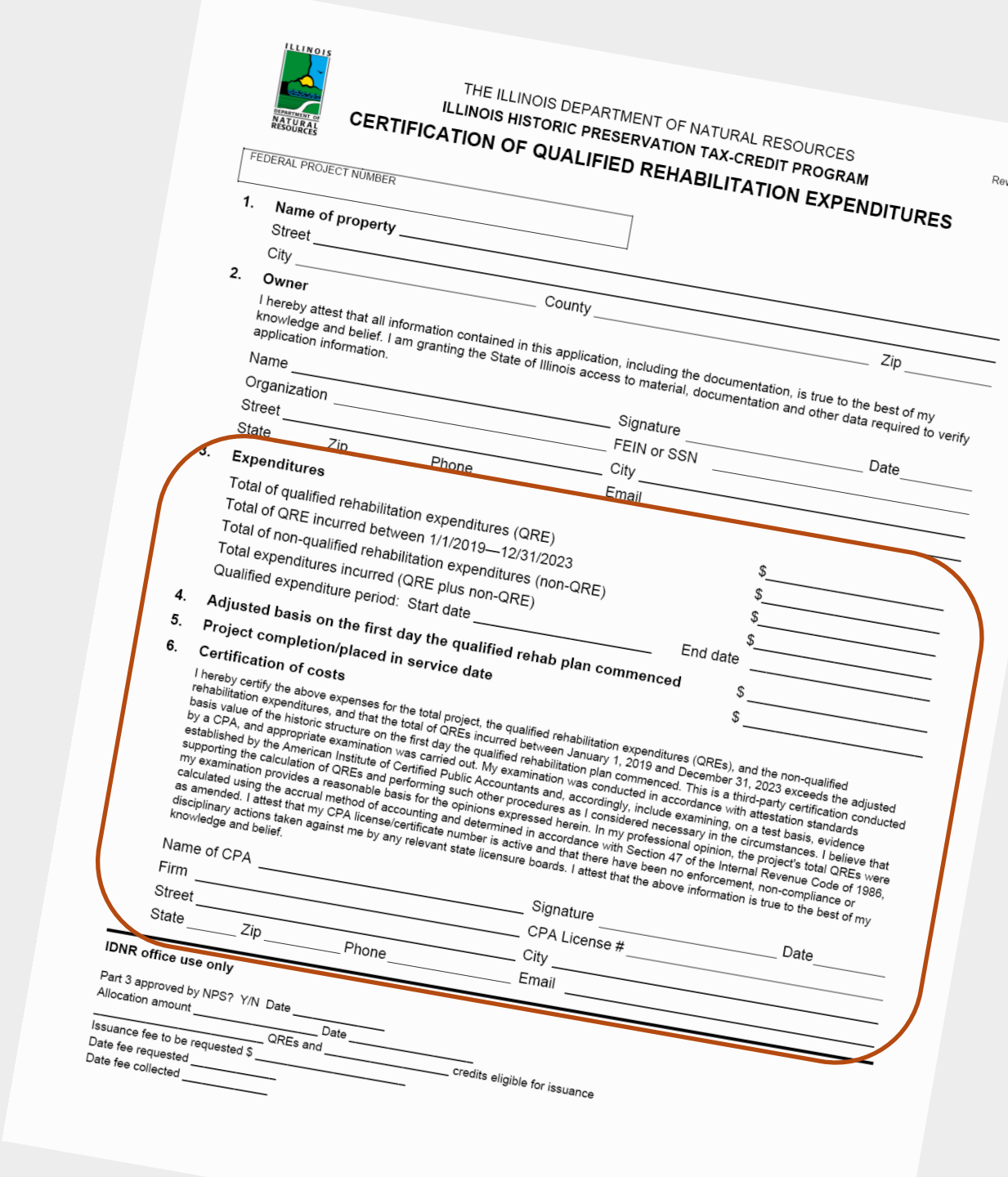
Name of CPA Signature Date
Firm CPA License #
Street City
State Zip Phone Email

IDNR office use only
Part 3 approved by NPS? Y/N Date
Allocation amount Date
QREs and credits eligible for issuance
Issuance fee to be requested $
Date fee requested
Date fee collected

IL-HTC Certification of Qualified Rehabilitation Expenditures

- Third-party CPA fills out and signs



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Firm CPA License # Date
Street City
State Zip Phone Email

IDNR office use only
Part 3 approved by NPS? Y/N Date
Allocation amount Date
QREs and credits eligible for issuance
Issuance fee to be requested $
Date fee requested
Date fee collected

IL-HTC Certification of Qualified Rehabilitation Expenditures

- Total QREs
- Total QREs after 1/1/19
- Total non-QREs
- QRE + non-QRE
- Expenditure period
- Adjusted basis at start of project

THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES
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Name of CPA
Firm Signature
Street CPA License # Date
State Zip Phone City
Email

IDNR office use only
Part 3 approved by NPS? Y/N Date
Allocation amount Date
QREs and
Issuance fee to be requested $ credits eligible for issuance
Date fee requested
Date fee collected

IL-HTC Acceptance Letter

- If SHPO accepts completed Certification of QREs, it will mail the applicant an acceptance letter stating amount of IL credit and requesting payment of issuance fee (= 2% of value of IL credit)
- Mail check payable to IDNR with the NPS project number in the memo line to:

  Illinois Department of Natural Resources
  Office of Realty & Capital Planning
  Attention: Robert Appleman
  One Natural Resources Way
  Springfield, Illinois 62702-1271

What's with the issuance fee?

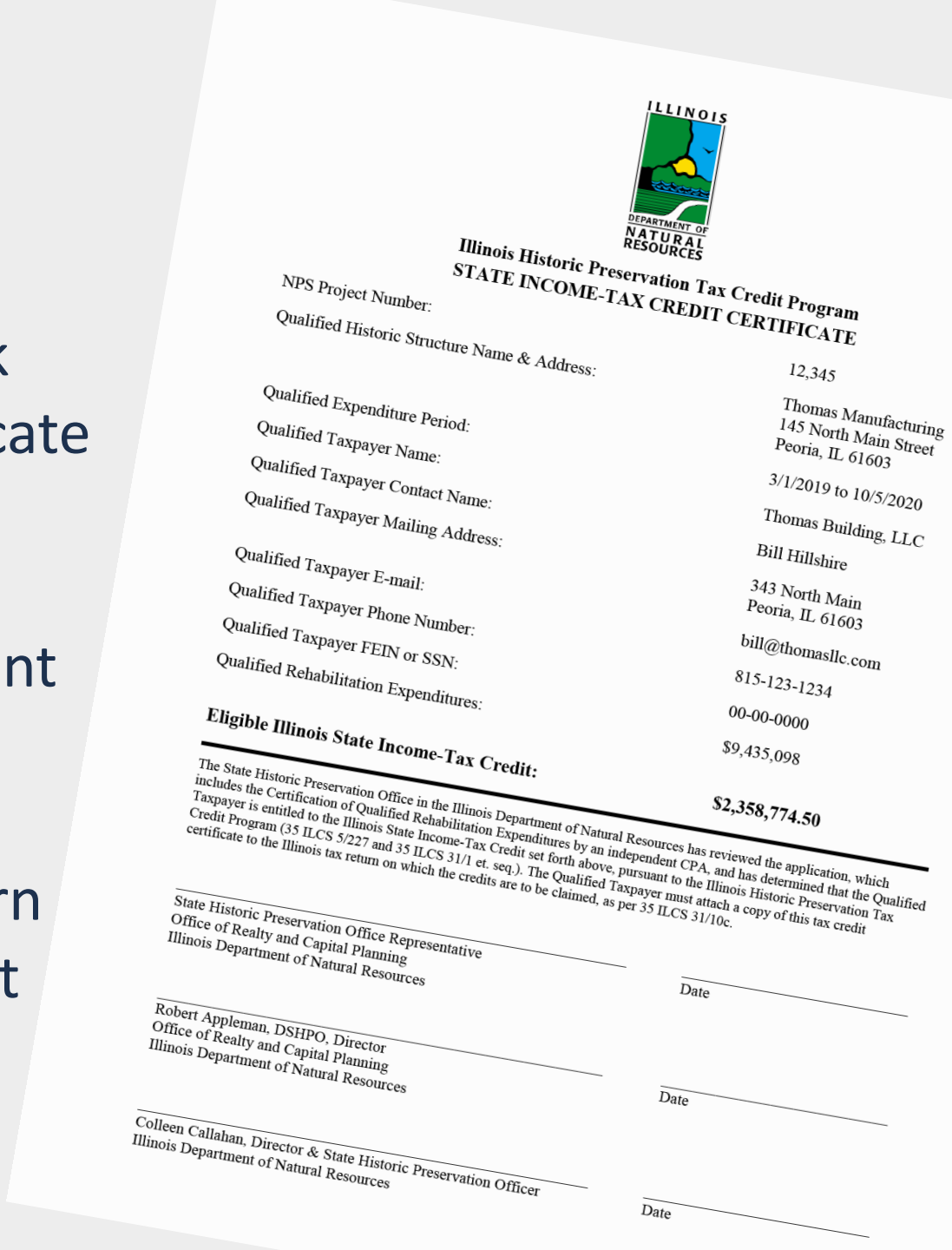
- Section 20(c) requires that SHPO commissions a biennial economic impact report, paid for with the fee

IL-HTC Acceptance Letter

- Project with allocation > 25% of certified QREs gets 25% of certified QREs (a.k.a., less credit than allocated)
  - Remember: Allocation ≠ tax credit
- Project with allocation < 25% of certified QREs gets allocation (a.k.a., less credit than eligible)
  - Can apply for balance in subsequent rounds
- Project received allocation but post 1/1/19 QREs < adjusted basis = no credit
- Project without both NPS-certified Part 3 and cost certification = no credit
- Project that doesn't pay issuance fee = no credit

IL-HTC Certificate

- SHPO deposits check then submits Certificate for signature
- SHPO mails original Certificate to applicant
- Applicant begins claiming on next or amended IL tax return
- Per statute, applicant must attach a copy to IL tax return



ILLINOIS
DEPARTMENT OF NATURAL RESOURCES

Illinois Historic Preservation Tax Credit Program
STATE INCOME-TAX CREDIT CERTIFICATE

NPS Project Number: 12,345

Qualified Historic Structure Name & Address: Thomas Manufacturing
145 North Main Street
Peoria, IL 61603

Qualified Expenditure Period: 3/1/2019 to 10/5/2020

Qualified Taxpayer Name: Thomas Building, LLC

Qualified Taxpayer Contact Name: Bill Hillshire

Qualified Taxpayer Mailing Address: 343 North Main
Peoria, IL 61603

Qualified Taxpayer E-mail: bill@thomasllc.com

Qualified Taxpayer Phone Number: 815-123-1234

Qualified Taxpayer FEIN or SSN: 00-00-0000

Qualified Rehabilitation Expenditures: $9,435,098

Eligible Illinois State Income-Tax Credit: $2,358,774.50

The State Historic Preservation Office in the Illinois Department of Natural Resources has reviewed the application, which includes the Certification of Qualified Rehabilitation Expenditures by an independent CPA, and has determined that the Qualified Taxpayer is entitled to the Illinois State Income-Tax Credit set forth above, pursuant to the Illinois Historic Preservation Tax Credit Program (35 ILCS 5/227 and 35 ILCS 31/1 et. seq.). The Qualified Taxpayer must attach a copy of this tax credit certificate to the Illinois tax return on which the credits are to be claimed, as per 35 ILCS 31/10c.

State Historic Preservation Office Representative
Office of Realty and Capital Planning
Illinois Department of Natural Resources

Date

Robert Appleman, DSHPO, Director
Office of Realty and Capital Planning
Illinois Department of Natural Resources

Date

Colleen Callahan, Director & State Historic Preservation Officer
Illinois Department of Natural Resources

Date

QUESTIONS?

Carol Dyson, AIA
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carol.dyson@illinois.gov

Anna Margaret Barris
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Darius Bryjka
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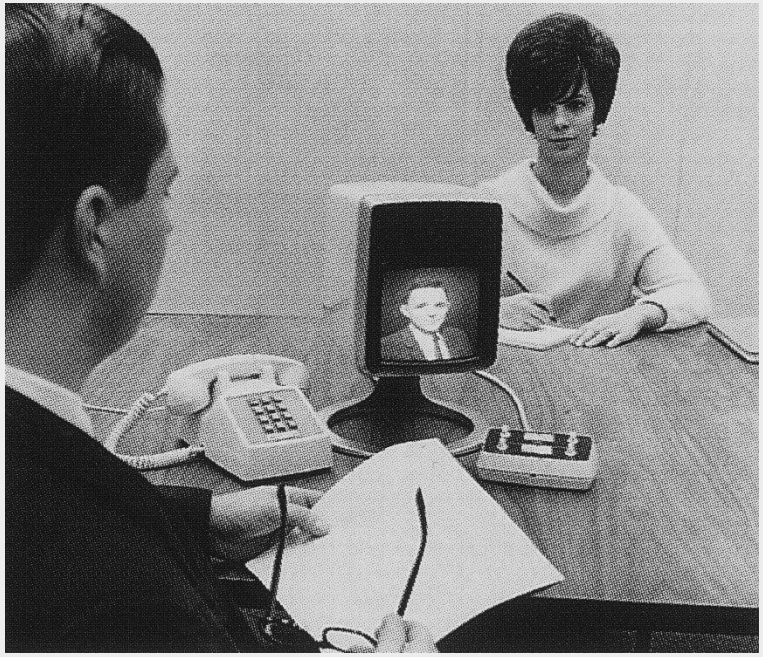
Anthony Rubano
217-782-7459
anthony.rubano@illinois.gov



www2.illinois.gov/dnrhistoric/Preserve/Pages/statecredit.aspx