

Orientation to State Historic Rehabilitation Tax Credits

Office of Historic Preservation
December 3, 2024

Presenters

Mark Huck, OHP Amy Eubanks OHP

Presentation notes:

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

Chat has been disabled. Questions are preferred.

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

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

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

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

Logistical notes on January 6th submission:

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

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

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

Dual Project orientation to State Historic Rehabilitation Tax Credits

Qualification	Projects still completing the federal tax credit program as of 1/1/22 are eligible to apply.
Listing on California Register	An approved Part 1 places the project property on the California Register.
Qualified Rehabilitation costs	As per the federal tax credit program.
Filling out the state forms	As reviewed below
State Narrative forms	For non-Dual projects only
State Amendment forms	For non-Dual projects only
Required documents formats	As per the federal tax credit program.
Must begin project within 365 days from allocation award	

Homeowner orientation to State Historic Rehabilitation tax credits

Qualification

Listing on the California Register

Qualified Rehabilitation costs

Filling out the forms

Required documents and formats

Application approval and transmission to CTCAC

CTCAC and the applicant

Homeowner orientation to tax credits

Qualification

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

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

Homeowner orientation to tax credits

365 days to begin project or tax allocation is forfeit

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

Notify OHP when project starts. Send documentation such as:

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

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

Homeowner orientation to tax credits

Listing on the California Register

- Check to confirm if the property:
- Is individually listed in the California Register OR
- Is a contributor to a listed Historic District or a [Certified District](#)
- Contact OHP at calshpo.tax@parks.ca.gov , using subject line “CR listing status request for <property address, city and county>.”
- In the body of the email, provide the full name of the correspondent, the historic name the building is known by (if any), and the year the building was built, if known. Do not send photos. OHP staff can only confirm if the property is listed in the California Register.
- If the property is not listed, staff will send information to nominate the property for the California Register.
- Staff cannot determine eligibility of a property by email, only confirm if it is on the California Register.
- OHP staff will reply to inquiries within 5 days.

Homeowner orientation to tax credits

If Not Listed on the California Register

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

Homeowner orientation to tax credits

Certified District

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

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

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

More information on Certified Districts is available at

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

Homeowner orientation to tax credits

Qualified Rehabilitation expenditures

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

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

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

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


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

Homeowner orientation to tax credits

Filling out the forms

v. 5/24

STATE HISTORIC REHABILITATION TAX CREDIT
SECTIONS 1, 2 AND 3 INITIAL PROJECT APPLICATION



Note: Refer to the Instructions to fill out the form. All fields on the form must be completed if applicable or the form will be returned.

FY	Q ORDER	OHP No.	
		NPS No.	

1. Historic Property Name: _____
Street: _____
City: _____ County: _____ Zip: _____
Name of Historic District to which property contributes: _____
 California Register District California Register Property federal Part 1 application submission

2. Project Contact (if different from applicant)
Name: _____ Company: _____
Street: _____ City: _____ State: _____
Zip: _____ Phone: _____ Email Address: _____

3. Applicant
I attest that the information I have provided is, to the best of my knowledge, correct, and that:
 I am the owner of the above-described property within the meaning of "owner" set forth in CCR 4859.02(k), and/or
if I am not the fee simple owner of the above described property, the fee simple owner is aware of this application and
 has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this form and incorporated herein, or is previously submitted, and (ii) meets the requirements of CCR 4859.02(k).
I understand that willful falsification of this application is considered a felony under California Penal Code Section 115 and may subject me to fines and imprisonment of up to three years.
Name: _____ Signature: _____ Date: _____
Applicant Entity: _____
Street: _____ City: _____ State: _____
Zip: _____ Phone: _____ Email Address: _____
continued on next page

OHP Official Use Only Section 1
The OHP has reviewed the Initial Application Section 1 for the property above and has confirmed it:
 is listed individually or contributes to the above-named district on the California Register and is a "certified historic structure" for rehabilitation purposes.
 is not listed on the California Register or has been determined as a non-contributor to a District.

Date _____ OHP Comments attached _____
Julianne Polanco, State Historic Preservation Officer

OHP Official Use Only Section 2
The OHP has reviewed the Initial Application Section 2 for the above-named property and has determined that:
 the rehabilitation described herein is consistent with the historic character of the property and/or with the district in which it is located and that the project meets the Standards for Rehabilitation. This letter is a preliminary determination only, since formal certification of rehabilitation can be issued only to the owner after rehabilitation completion.
 the proposed rehabilitation will meet the Standards for Rehabilitation if the attached conditions are met.
 the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Standards for Rehabilitation.

Date _____ Julianne Polanco, State Historic Preservation Officer
 OHP Comments attached _____

RECEIVED
OHP

v. 5/24

Page 2

4. Section 1 Confirmation of California Register Listing [type 'X' in applicable boxes]
 The building contributes to the significance of the above named historic district or is individually listed in the California Register for rehabilitation purposes.
 Documentation that the building is submitted for a Federal Tax Credit Part 1 "Evaluation of Significance" and will continue state review once signed and returned by the NPS.
 Documentation of California Register listing or approved signed Federal Part 1 form is attached.
Part 1 received by OHP: _____
Part 1 approved by NPS: _____ NPS No. _____

5. Section 2 Determination of Significance [type 'X' in applicable boxes]
 There are multiple buildings on the property. Describe their significance in the Section 2 Narrative.
 Buildings on the property are functionally related. Describe related functionality in the Section 2 Narrative.

6. Section 2 Project Data (for phased projects, data entered in this section must be totals for entire project)
Estimated total cost: _____ Estimated total rehabilitation costs (QRE): _____
Number of buildings in project: _____ Floor area before/after rehabilitation: _____ / _____
Start date (estimated): _____ Completion date (estimated): _____
Application includes _____ phase(s) Use before/after rehabilitation: _____ / _____
of dwelling units before/after rehabilitation: _____ / _____
of low-moderate income dwelling units before/after rehabilitation: _____ / _____

7. Application category and fee
Select one category: _____ Total estimated fee: _____ Due with Initial Application: _____
 Qualified residence _____
 I attest that I own and occupy, or will occupy within two years, the subject qualified residence, and that my modified adjusted gross income is \$200,000 or less.
 Qualified rehabilitation expenditure under \$1,000,000 _____
 Qualified rehabilitation expenditure \$1,000,000 or more _____

8. 25% Bonus Criteria
Select which criteria are used to qualify for a 25% bonus credit. Qualification requirements are in the Instructions.
 Federal surplus property obtained through local agency under Government Code 54142
 Surplus state real property defined by Government Code 11011.1 Transit-oriented development
 Surplus land defined by Government Code 54221(b) Affordable housing for lower income households
 Designated census tract defined by Government Code 17053.73(b)(7) Military base reuse authority as per Government Code Title 7.88

9. Section 3 Applicant Tax Identification Number:
Applicant from number 3 above tax ID: TIN _____ SSN _____


CTCAC Official Use Only Section 3
(20%)(25%) of the estimated QRE listed in number 6 above: _____ Processing Fee: _____

Date _____ Executive Director, CTCAC

RECEIVED
CTCAC

Homeowner orientation to tax credits

Narrative

v. 5/24 **STATE HISTORIC REHABILITATION TAX CREDIT SECTION 2 APPLICATION NARRATIVE TEMPLATE** 

Historic Property Name _____ OHP No. _____
Property Address _____
Description of Rehabilitation Work. Use this page to describe all work or create a comparable format with this information.
Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction.

1. Feature _____ Date of Feature _____
Describe existing feature and its condition

Photo Numbers: _____ Drawing References: _____
Describe work to feature

2. Feature _____ Date of Feature _____
Describe existing feature and its condition

Photo Numbers: _____ Drawing References: _____
Describe work to feature

v. 5/24 **STATE HISTORIC REHABILITATION TAX CREDIT SECTION 2 APPLICATION NARRATIVE TEMPLATE** page ____

3. Feature _____ Date of Feature _____
Describe existing feature and its condition

Photo Numbers: _____ Drawing References: _____
Describe work to feature

4. Feature _____ Date of Feature _____
Describe existing feature and its condition

Photo Numbers: _____ Drawing References: _____
Describe work to feature

v. 5/24 **STATE HISTORIC REHABILITATION TAX CREDIT SECTION 2 APPLICATION NARRATIVE TEMPLATE** page ____

Feature _____ Date of Feature _____
Describe existing feature and its condition

Photo Numbers: _____ Drawing References: _____
Describe work to feature

Feature _____ Date of Feature _____
Describe existing feature and its condition

Photo Numbers: _____ Drawing References: _____
Describe work to feature

Homeowner orientation to tax credits

Narrative


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

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

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

v. 5/24

**STATE HISTORIC REHABILITATION TAX CREDIT
SECTION 2 APPLICATION NARRATIVE TEMPLATE**



Historic Property Name 1247 Spring Street OHP No. 38-0000
Property Address 1247 Spring Street, Anytown, San Francisco County, CA 90000
Description of Rehabilitation Work. Use this page to describe all work or create a comparable format with this information.
Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction.

1. Feature Front elevation Date of Feature 1947
Describe existing feature and its condition

Photo Numbers: 1, 2, 3, 4, 5 Drawing References: A 101, Drawing 1 of 4, etc.
Describe work to feature


2. Feature _____ Date of Feature _____
Describe existing feature and its condition

Homeowner orientation to tax credits

Amendment form

v. 5/24

STATE HISTORIC REHABILITATION TAX CREDIT
SECTION 2 AMENDMENT



Note:	Refer to the Instructions to fill the form. All fields on the form must be completed if applicable or the form will be returned.	FY	Q ORDER	OHP No.	
				NPS No.	

1. Historic Property Name: _____
Street: _____
City: _____ County: _____ Zip: _____
Name of Historic District to which property contributes: _____

2. Project Contact (if different from applicant)
Name: _____ Company: _____
Street: _____ City: _____ State: _____
Zip: _____ Phone: _____ Email Address: _____

3. Applicant
I attest that the information I have provided is, to the best of my knowledge, correct, and that:
 I am the owner of the above-described property within the meaning of "owner" set forth in CCR 4859.02(k), and/or if I am not the fee simple owner of the above described property, the fee simple owner is aware of this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of CCR 4859.02(k).
 I understand that willful falsification of this application is considered a felony under California Penal Code Section 115 and may subject me to fines and imprisonment of up to three years.
Name: _____ Signature: _____ Date: _____
Applicant Entity: _____
Street: _____ City: _____ State: _____
Zip: _____ Phone: _____ Email Address: _____

4. Summary: Summarize changes to the proposed project below. Use additional sheets to describe revisions completely.

OHP Official Use Only Section 2 Amendment

The OHP has reviewed the Initial Application Section 2 for the above-named property and has determined:

The rehabilitation is consistent with the historic character of the property and meets the Standards for Rehabilitation.
The proposed rehabilitation will meet the Standards for Rehabilitation if the attached conditions are met.

The rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Standards for Rehabilitation.

The rehabilitation described herein is not consistent with the historic character of the property or district in which it is located. The project does not meet the Standards for Rehabilitation.

Date Julianne Polanco, State Historic Preservation Officer

OHP Comments Attached

RECEIVED
O H P

v. 5/24

STATE HISTORIC REHABILITATION TAX CREDIT
SECTION 2 AMENDMENT


Page ____

Homeowner orientation to tax credits

Completed project form

v. 5/24

**STATE HISTORIC REHABILITATION TAX CREDIT
SECTIONS 4 AND 5 COMPLETED PROJECT APPLICATION**



Note: Refer to the Instructions to fill out the form. All fields on the form must be completed if applicable or the form will be returned.

FY or ORDER OHP No.
NPS No.

1. Historic Property Name: _____
Street: _____
City: _____ County: _____ Zip: _____
Name of Historic District to which property contributes: _____

2. Project Contact (if different from applicant)
Name: _____ Company: _____
Street: _____ City: _____ State: _____
Zip: _____ Phone: _____ Email Address: _____

3. Applicant
I attest that the information I have provided is, to the best of my knowledge, correct, and that:
 I am the owner of the above-described property within the meaning of "owner" set forth in CCR 4859.02(k), and/or
 if I am not the fee simple owner of the above described property, the fee simple owner is aware of the action and has no objection, as noted in a written statement by the owner, a copy of which (i) either is attached to this form and incorporated herein, or is previously submitted, and (ii) meets the requirements of CCR 4859.02(k).
I understand that knowing and willful falsification of factual representations in this application is considered a felony under California Penal Code Section 115 and may subject me to fines and imprisonment of up to three years.
Name: _____ Signature: _____ Date: _____
Applicant Entity: _____
Street: _____ City: _____ State: _____
Zip: _____ Phone: _____ Email Address: _____
continued on next page

OHP Official Use Only Section 4
The OHP has reviewed the Completed Application Section 4 for the above-named property and has determined:
 the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, where applicable, the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." This certification is to be used in conjunction with appropriate State Tax regulations. Questions concerning specific tax consequences or interpretations of the Franchise Tax Board should be addressed to the CTCAC. Completed projects may be inspected by an authorized representative of the SHPO to determine if the work meets the Standards for Rehabilitation. The SHPO reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.
 the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located, and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation.

Date _____ Julianne Polanco, State Historic Preservation Officer
 OHP Comments Attached

RECEIVED

OHP

v. 5/24

page 2

4. Project Data (for phased projects, data entered in this section must be totals for entire project)
Start date: _____ Completion date: _____
of dwelling units before/after rehabilitation: _____ / _____
of low-moderate income dwelling units before/after rehabilitation: _____ / _____
Total construction cost (QRE+nonQRE) _____ Final rehabilitation cost (QRE): _____

5. Application category and fee
Select one: _____ Final Total fee: _____ Due with Completed Application: _____
 Qualified residence
 I attest that I own and occupy, or will occupy within two years, the subject qualified residence, and that my modified adjusted gross income is \$200,000 or less.
 Qualified rehabilitation expenditure under \$1,000,000
 Qualified rehabilitation expenditure \$1,000,000 or more

6. Data required for legislative analysis All fields must be filled out. If a field does not apply, indicate "0".

1. Estimate the number of jobs contributing to the project:
Architects _____ Tradespeople/contractors _____ Roofers _____
Engineers _____ Skilled Craftspeople _____ Foundation supply/repair _____
Architectural Historians _____ Electricians _____ Local Vendors of Products _____
Tax or Financial Consultants _____ Plumbers _____ Other _____

2. Estimate the state, local and property tax increase represented by the completed rehabilitation:
State tax: _____ Local tax: _____ Property tax: _____

3. List any additional incentives, grants or contributions by federal, state or local governments used for the rehabilitation by source and dollar amount. If more space is needed, continue on a second page.

4. Select the public benefit of the rehabilitated Qualified Residence:
 The residence is associated with a major event The residence embodies distinctive characteristics
 The residence yields or may yield information. The residence is associated with a significant person
 The residence is a contributor to a historic district associated with one or more of the criteria above.

CTCAC Official Use Only Section 5
The applicant has provided the cost certification documentation required to receive (20%)(25%) of the certified Qualified Rehabilitation Expenditures (QREs) as declared in Number 4. Projects with QREs in excess of \$250,000 have certification issued by a licensed certified public accountant.
Remit fee to CTCAC within 10 days after receiving notification of OHP transfer to CTCAC.
Tax credit amount approved: _____ Administrative Fee: _____

Date _____ Executive Director, CTCAC

RECEIVED

CTCAC

v. 5/24

Page 3

SECTION 5 COST CERTIFICATION DOCUMENT

PROJECT COSTS	QUALIFIED RESIDENCE COST	COMMERCIAL COST	TOTAL PROJECT COST	QUALIFIED REHABILITATION EXPENDITURES (QRE)
REHABILITATION				
ARCHITECTURAL FEES				
CONSTRUCTION INTEREST & FEES				
PERMANENT FINANCING AND FEES				
LEGAL FEES				
APPRAISAL				
TOTAL PROJECT COSTS				
OTHER PROJECT COSTS				
CTCAC PROCESSING/ADMIN FEES				
Permit Processing Fees				
Capital Fees				
Furnishings				
Accounting/Reimbursables				
Other: (Specify)				
Other: (Specify)				
Other: (Specify)				
TOTAL OTHER PROJECT COSTS				
TOTAL ALL PROJECT COSTS				

Certification by Owner/Applicant
As owner(s) or applicant of the above-referenced project, I certify under penalty of perjury, that the project costs contained herein are, to the best of my knowledge, accurate and actual costs associated with the rehabilitation of this project. I authorize the California Tax Credit Allocation Committee to utilize this information to calculate the State Historic Rehabilitation Tax Credit.

Signature of Owner/Applicant _____ Date _____

Printed name of Signatory _____

Certification by licensed certified public accountant
As the tax professional for the above-referenced project, I certify under penalty of perjury, that the costs and QRE are accurate as listed in this Cost Certification.

Signature of licensed certified public accountant _____ Date _____

Homeowner orientation to tax credits

Required documents and formats

Application

Narrative

Photos

Drawings


v. 524
STATE HISTORIC REHABILITATION TAX CREDIT
SECTIONS 1, 2 AND 3 INITIAL PROJECT APPLICATION

Note: Refer to the instructions to fill out the form. All fields on the form must be completed if applicable or the form will be returned.

1. H
S
2. P
N
S
3. A
I
a
N
I
u
Sect
N
App
S
OHP
The
S
D
S
D
S
D
S
D
S
D
S
D
S

v. 5/24

**STATE HISTORIC REHABILITATION TAX CREDIT
SECTION 2 APPLICATION NARRATIVE TEMPLATE**

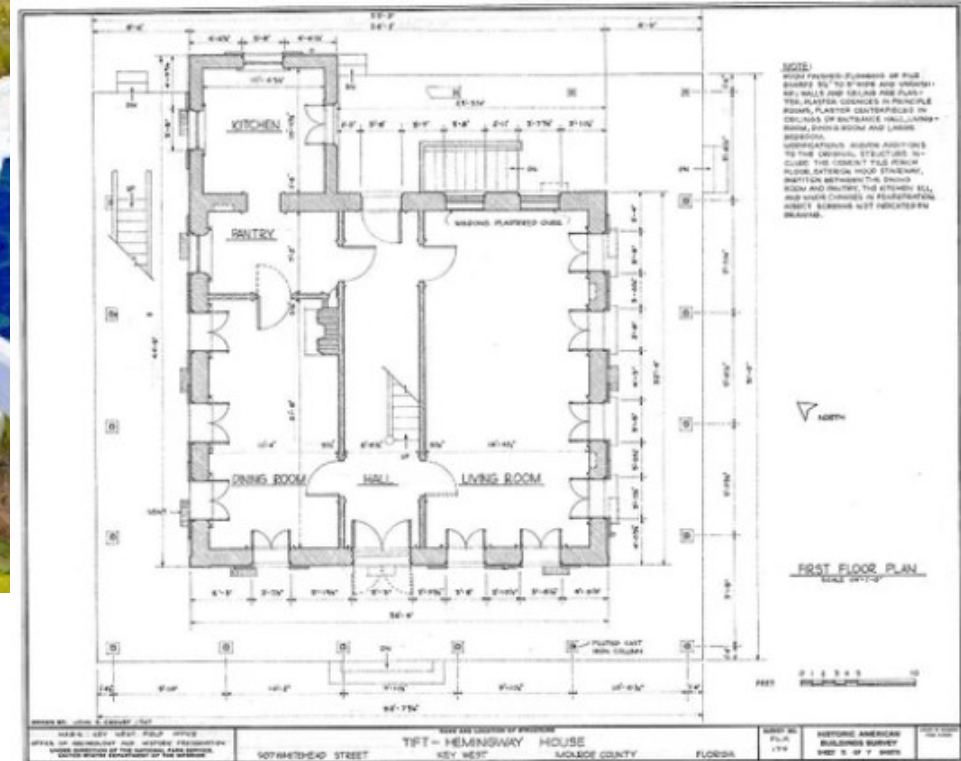
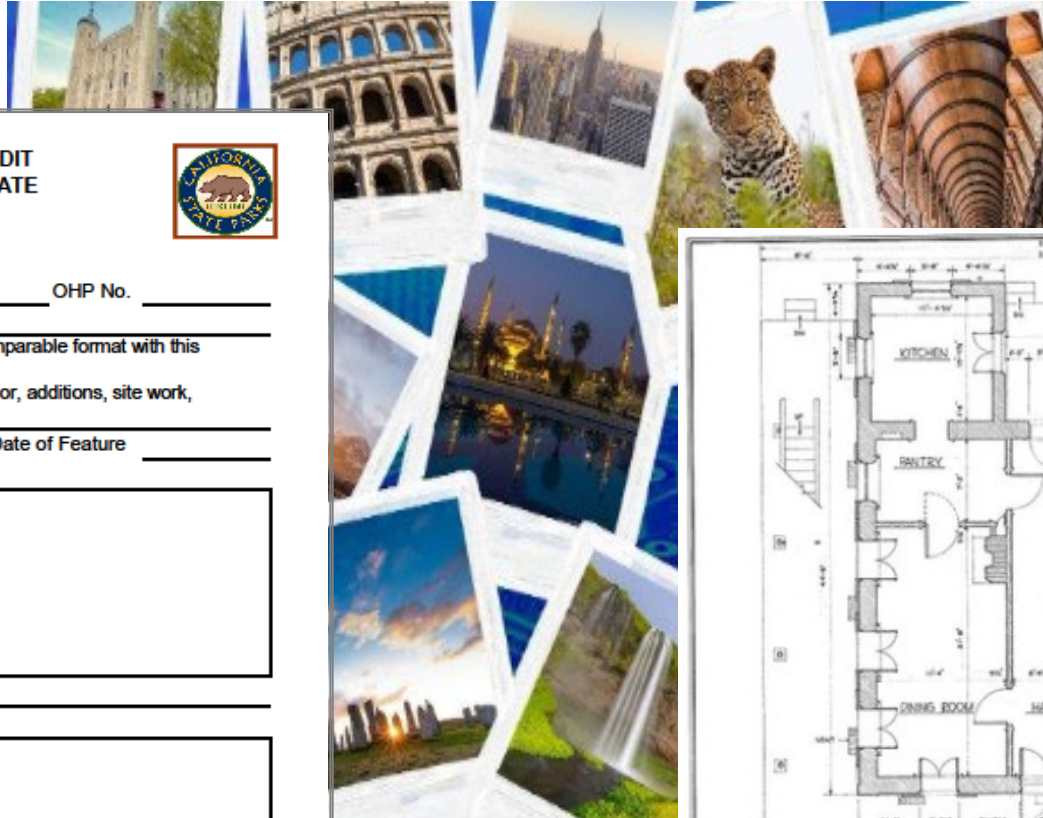


Historic Property Name _____ OHP No. _____
Property Address _____
Description of Rehabilitation Work. Use this page to describe all work or create a comparable format with this information.
Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction.

1. Feature _____ Date of Feature _____
Describe existing feature and its condition

Photo Numbers: _____ Drawing References: _____
Describe work to feature

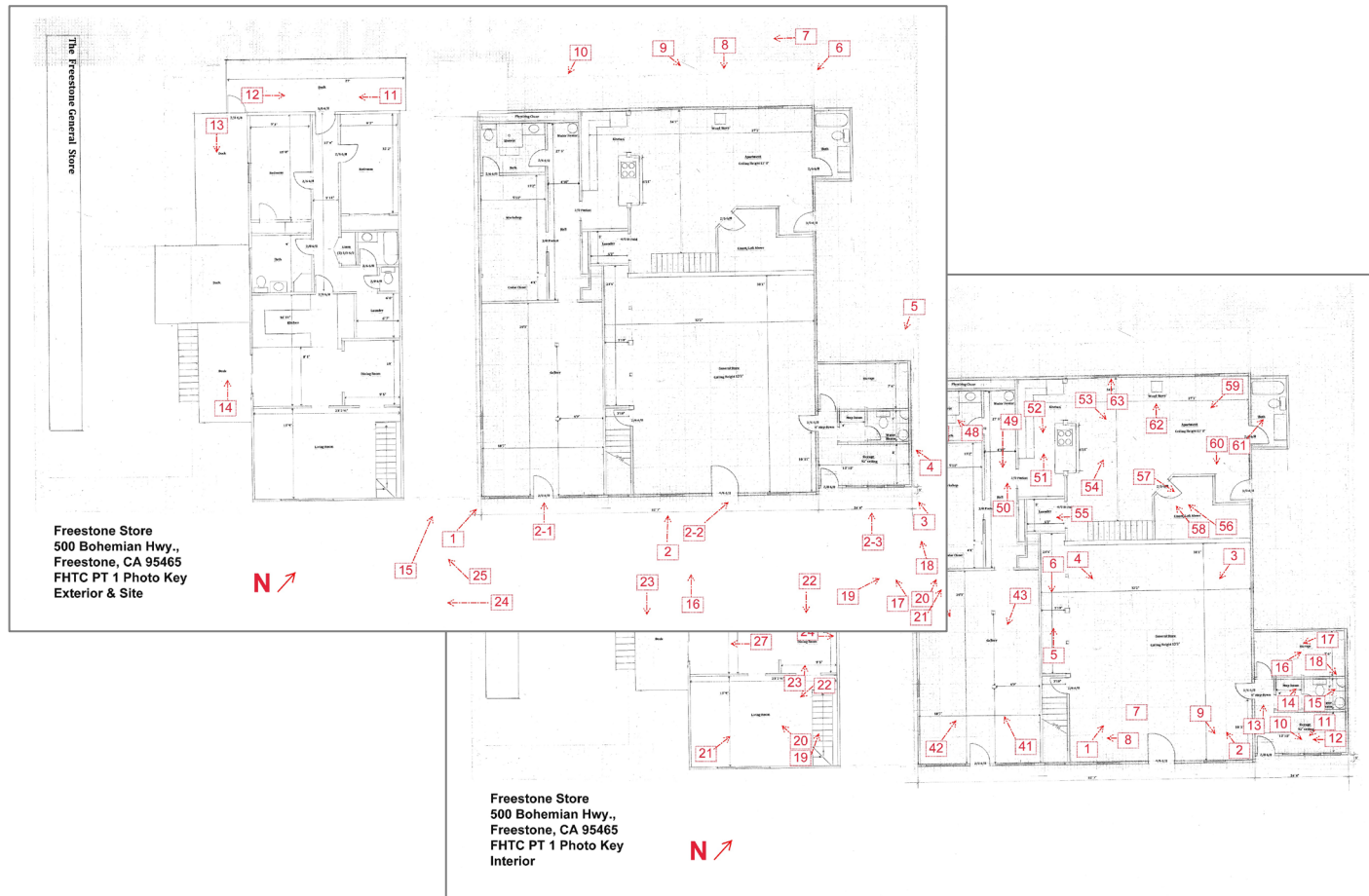
2. Feature _____ Date of Feature _____
Describe existing feature and its condition



Homeowner orientation to tax credits

Required documents and formats

Photo Key



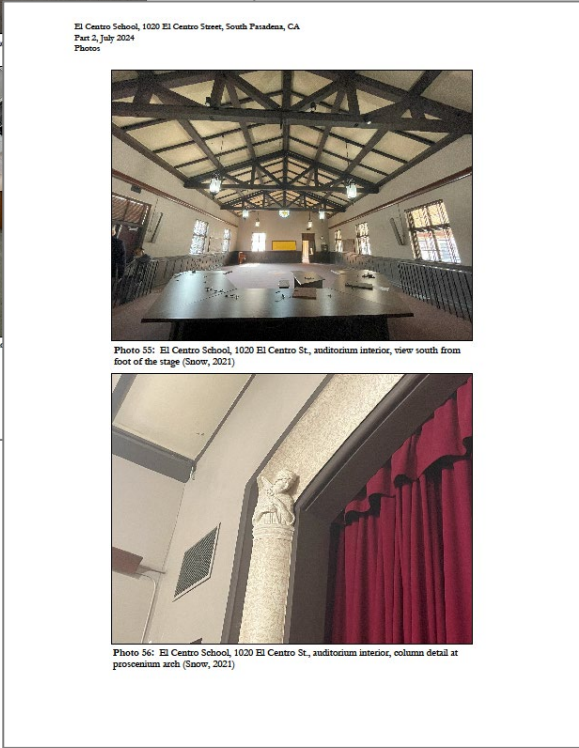
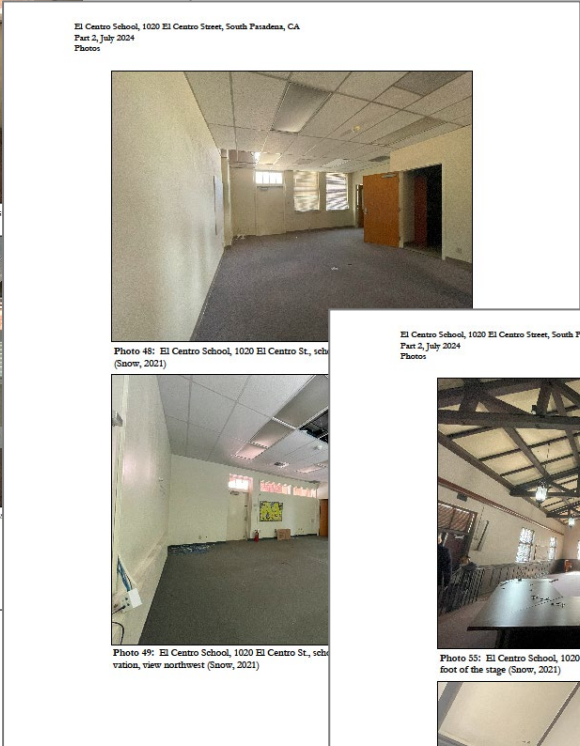
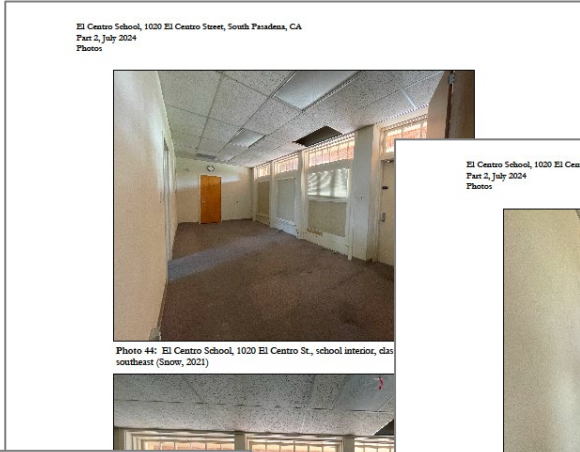
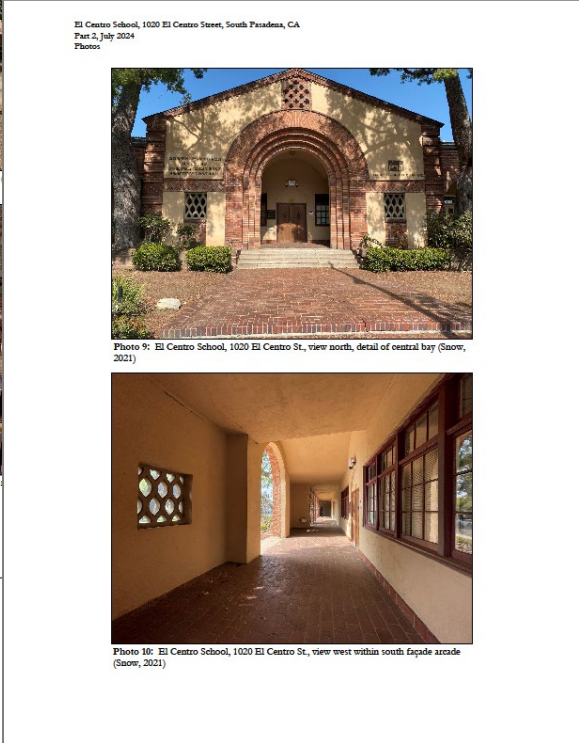
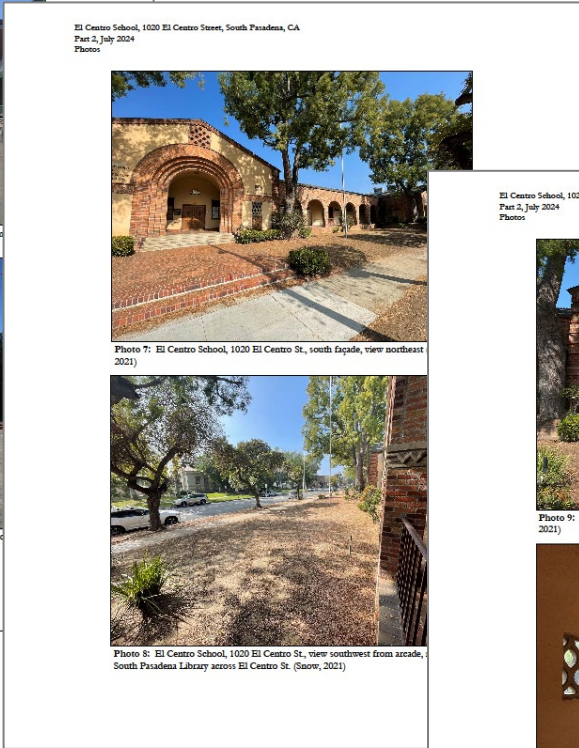
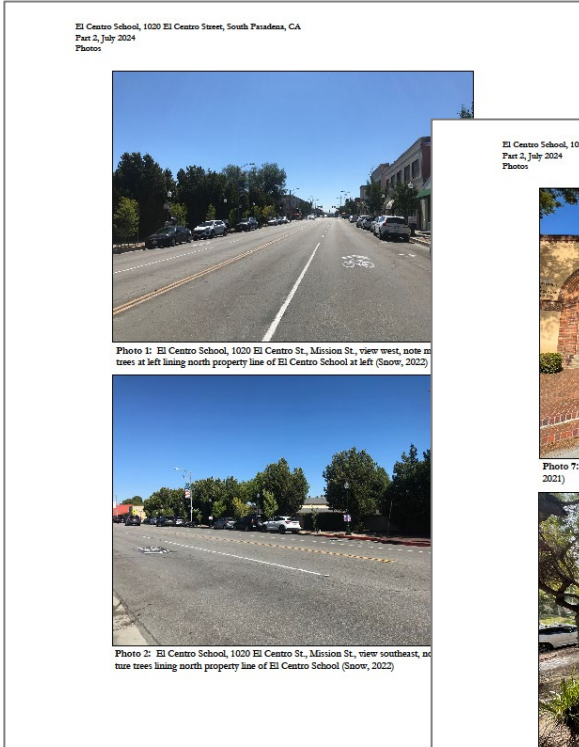
JPEG Photo format

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

Homeowner orientation to tax credits

Required documents and formats

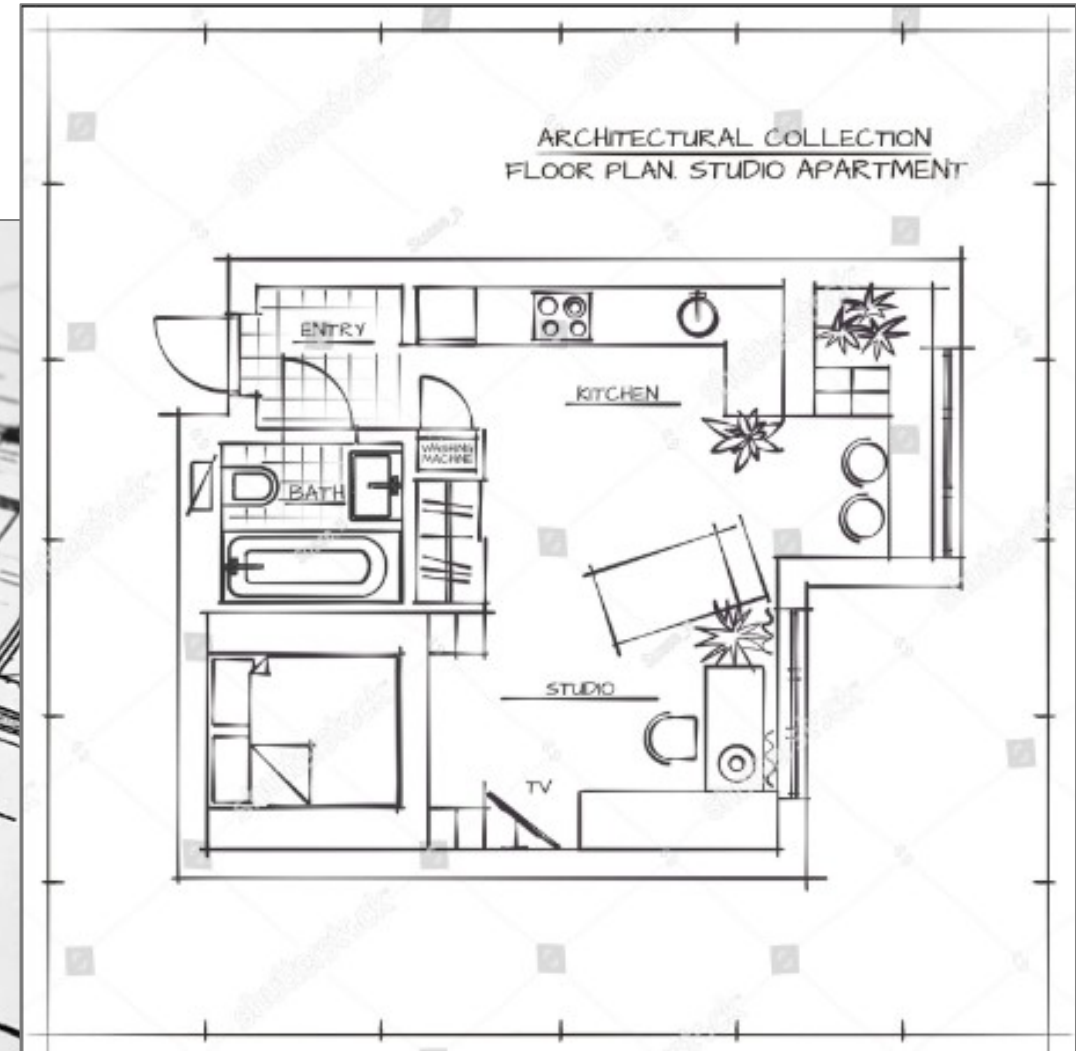
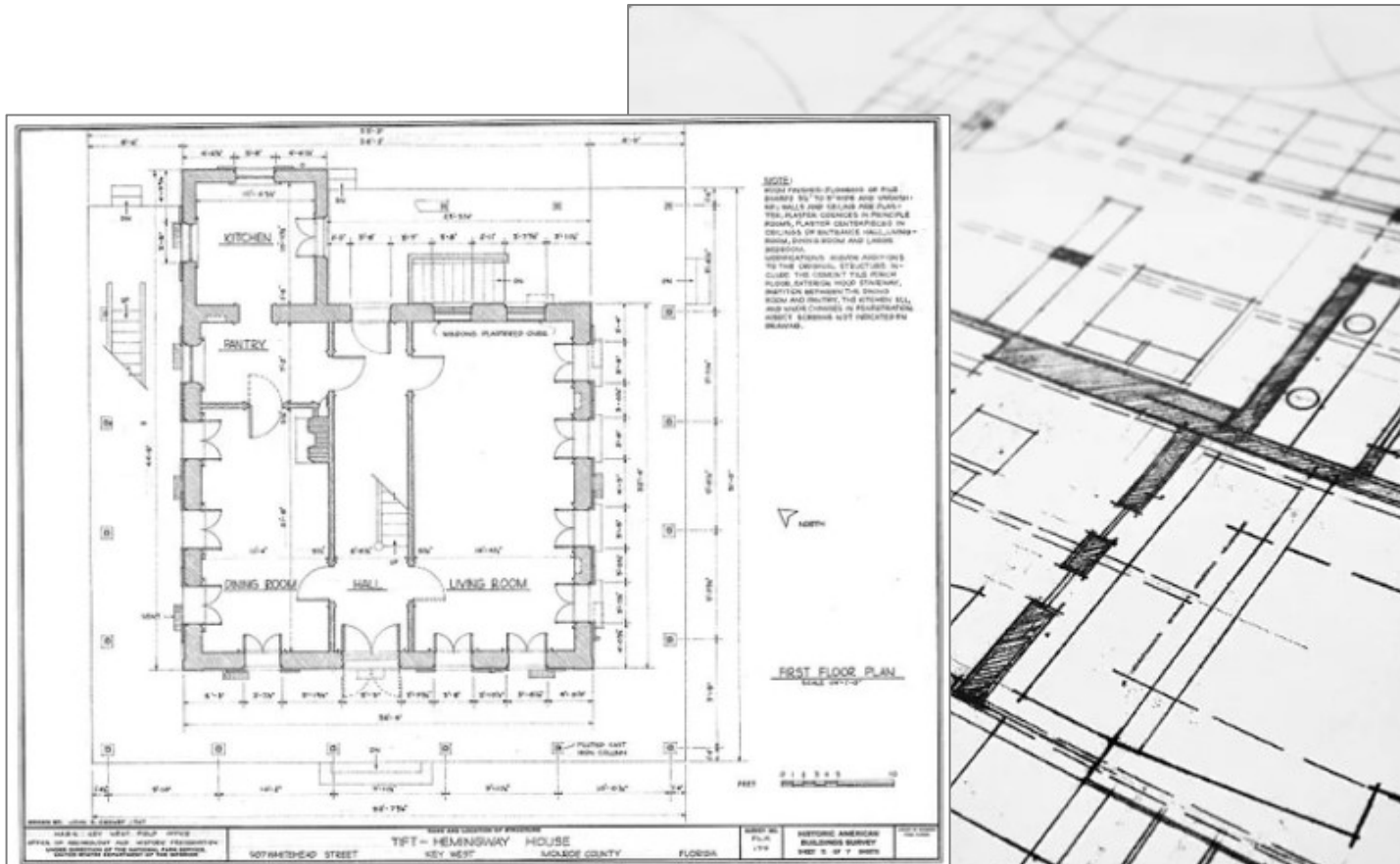
PDF Photo Format



Homeowner orientation to tax credits

Required documents and formats

Drawings



Homeowner orientation to tax credits

Application and document submittal

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

Calshpo.tax@parks.ca.gov

STAFF ASSIGNS FOLDER WITH OHP PROJECT #



15-0005 Woolworth Building

APPLICANT NAMES PREPARED FOLDER AND FILES WITH OHP #:

STAFF SENDS APPLICANT A LINK TO FOLDER

15-0005_Section2_WoolworthBuilding_Bakersfield_CA

Name

15-0005_Section2_Narrative_WoolworthBuilding_Bakersfield_CA

15-0005_Section2_Plans_WoolworthBuilding_Bakersfield_CA

15-0005_Section2_StateReviewNarrative_WoolworthBuilding_Bakersfield_CA

15-0005_Section2_StateReviewSheet_WoolworthBuilding_Bakersfield_CA

15-0005_Section2_TransmittalLog_WoolworthBuilding_Bakersfield_CA

15-0005_Section2_WoolworthBuilding_Bakersfield_CA (Application PDF has no descriptor in file name)

15-0005_Section2_WoolworthBuilding_Bakersfield_CA

Upload

v. 5/24

Appendix B Upload Instructions to the secure OHP Portal

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

When all Application and submission files are complete:

Request a link to the OHP secure SharePoint Portal.

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

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

The OHP portal opens in a browser.

- Select 'upload' from the banner menu.
- Select 'files', or 'folder' if the files are collected in a folder, from the pull-down menu.
- Many files can be selected for upload at once, but only one folder is uploaded at a time.
- Do not upload ZIP files.
- Browse for the files or folder in the applicant PC and select.
- Click on 'open' at the bottom of the window.

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

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

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

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

Homeowner orientation to tax credits

Application approval and transmission to CTCAC

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

v. 5/24

STATE HISTORIC REHABILITATION TAX CREDIT
SECTIONS 1, 2 AND 3 INITIAL PROJECT APPLICATION

Note: Refer to the Instructions to fill out the form. All fields on the form must be completed if applicable or the form will be returned.

IS ORDER: OHP No. NPS No.

1. Historic Property Name: _____
Street: _____
City: _____ County: _____ Zip: _____
Name of Historic District to which property contributes:
 California Register District California Register Property federal Part 1 application submission

2. Project Contact (if different from applicant)
Name: _____ Company: _____
Street: _____ City: _____ State: _____
Zip: _____ Phone: _____ Email Address: _____

3. Applicant
I attest that the information I have provided is, to the best of my knowledge, correct, and that:
 I am the owner of the above-described property within the meaning of "owner" set forth in CCR 4859.02(k), and/or
 if I am not the fee simple owner of the above described property, the fee simple owner is aware of this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this form and incorporated herein, or is previously submitted, and (ii) meets the requirements of CCR 4859.02(k).
I understand that willful falsification of this application is considered a felony under California Penal Code Section 115 and may subject me to fines and imprisonment of up to three years.
Name: _____ Signature: _____ Date: _____
Applicant Entity: _____
Street: _____ City: _____ State: _____
Zip: _____ Phone: _____ Email Address: _____
continued on next page

OHP Official Use Only Section 1
The OHP has reviewed the Initial Application Section 1 for the property above and has confirmed it:
 is listed individually or contributes to the above-named district on the California Register and is a "certified historic structure" for rehabilitation purposes.
 is not listed on the California Register or has been determined as a non-contributor to a District.

Date _____ OHP Comments attached _____
Julianne Polanco, State Historic Preservation Officer

OHP Official Use Only Section 2
The OHP has reviewed the Initial Application Section 2 for the above-named property and has determined that:
the rehabilitation described herein is consistent with the historic character of the property and/or with the district in which it is located and that the project meets the Standards for Rehabilitation. This letter is a preliminary determination only, since formal certification of rehabilitation can be issued only to the owner after rehabilitation completion.
 the proposed rehabilitation will meet the Standards for Rehabilitation if the attached conditions are met.
 the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Standards for Rehabilitation.

Date _____
Julianne Polanco, State Historic Preservation Officer

OHP Comments attached

RECEIVED
OHP

OHP assigns Queue # in the order reviews are completed.

OHP forwards review action to CTCAC for their action.

v. 5/24 Page 2

4. Section 1 Confirmation of California Register Listing [type 'X' in applicable boxes]
 The building contributes to the significance of the above named historic district or is individually listed in the California Register for rehabilitation purposes.
 Documentation that the building is submitted for a Federal Tax Credit Part 1 "Evaluation of Significance" and will continue state review once signed and returned by the NPS.
 Documentation of California Register listing or approved signed Federal Part 1 form is attached.
Part 1 received by OHP: _____
Part 1 approved by NPS: _____ NPS No. _____

5. Section 2 Determination of Significance [type 'X' in applicable boxes]
 There are multiple buildings on the property. Describe their significance in the Section 2 Narrative.
 Buildings on the property are functionally related. Describe related functionality in the Section 2 Narrative.

6. Section 2 Project Data (for phased projects, data entered in this section must be totals for entire project)
Estimated total cost: _____ Estimated total rehabilitation costs (QRE): _____
Number of buildings in project: _____ Floor area before/after rehabilitation: _____ / _____
Start date (estimated): _____ Completion date (estimated): _____
Application includes _____ phase(s) Use before/after rehabilitation: _____ / _____
of dwelling units before/after rehabilitation: _____ / _____
of low-moderate income dwelling units before/after rehabilitation: _____ / _____

7. Application category and fee
Select one category: _____ Total estimated fee: _____ Due with Initial Application: _____
 Qualified residence
 I attest that I own and occupy, or will occupy within two years, the subject qualified residence, and that my modified adjusted gross income is \$200,000 or less.
 Qualified rehabilitation expenditure under \$1,000,000 _____
 Qualified rehabilitation expenditure \$1,000,000 or more _____

8. 25% Bonus Criteria
Select which criteria are used to qualify for a 25% bonus credit. Qualification requirements are in the Instructions.
 Federal surplus property obtained through local agency under Government Code 54142
 Surplus state real property defined by Government Code 11011.1 Transit-oriented development
 Surplus land defined by Government Code 54221(b) Affordable housing for lower income households
 Designated census tract defined by Government Code 17053.73(b)(7) Military base reuse authority as per Government Code Title 7.88

9. Section 3 Applicant Tax Identification Number:
Applicant from number 3 above tax ID: TIN _____ SSN _____

CTCAC Official Use Only Section 3
(20%)(25%) of the estimated QRE listed in number 6 above: _____ Processing Fee: _____

Date _____ Executive Director, CTCAC

RECEIVED
CTCAC

Homeowner orientation to tax credits

CTCAC and the applicant

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

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

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

v. 5/24 Page 2

4. Section 1 Confirmation of California Register Listing [type 'X' in applicable boxes]

The building contributes to the significance of the above named historic district or is individually listed in the California Register for rehabilitation purposes.

Documentation that the building is submitted for a Federal Tax Credit Part 1 "Evaluation of Significance" and will continue state review once signed and returned by the NPS.

Documentation of California Register listing or approved signed Federal Part 1 form is attached.

Part 1 received by OHP: _____
Part 1 approved by NPS: _____ NPS No. _____

5. Section 2 Determination of Significance [type 'X' in applicable boxes]

There are multiple buildings on the property. Describe their significance in the Section 2 Narrative.

Buildings on the property are functionally related. Describe related functionality in the Section 2 Narrative.

6. Section 2 Project Data (for phased projects, data entered in this section must be totals for entire project)

Estimated total cost: _____ Estimated total rehabilitation costs (QRE): _____

Number of buildings in project: _____ Floor area before/after rehabilitation: _____ / _____

Start date (estimated): _____ Completion date (estimated): _____

Application includes _____ phase(s) Use before/after rehabilitation: _____ / _____

of dwelling units before/after rehabilitation: _____ / _____

of low-moderate income dwelling units before/after rehabilitation: _____ / _____

7. Application category and fee

Select one category: Total estimated fee: _____ Due with Initial Application: _____

Qualified residence _____ _____

I attest that I own and occupy, or will occupy within two years, the subject qualified residence, and that my modified adjusted gross income is \$200,000 or less.

Qualified rehabilitation expenditure under \$1,000,000 _____ _____

Qualified rehabilitation expenditure \$1,000,000 or more _____ _____

8. 25% Bonus Criteria

Select which criteria are used to qualify for a 25% bonus credit. Qualification requirements are in the Instructions.

Federal surplus property obtained through local agency under Government Code 54142

Surplus state real property defined by Government Code 11011.1 Transit-oriented development

Surplus land defined by Government Code 54221(b) Affordable housing for lower income households

Designated census tract defined by Government Code 17053.73(b)(7) Military base reuse authority as per Government Code Title 7.88

9. Section 3 Applicant Tax Identification Number:

Applicant from number 3 above tax ID: TIN _____ SSN _____

CTCAC Official Use Only Section 3

(20%)(25%) of the estimated QRE listed in number 6 above: _____ Processing Fee: _____

Date _____ Executive Director, CTCAC

RECEIVED
CTCAC

Orientation to State Historic Rehabilitation Tax Credits

QUESTIONS

Previous questions

Mills Act vs. SHRTC

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

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

Can homeowners apply for the Federal Tax Credit program?

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

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

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

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

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

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

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

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

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

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

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

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

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

QUESTIONS

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

Email all questions to:

Calshpo.tax@parks.ca.gov

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

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

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

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

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