



National Register of Historic Places

What is it?

The National Register of Historic Places is the nation's official list of places recognized for their historical, architectural, or archaeological significance. The National Register is maintained by the U.S. Department of the Interior, and nominations of Illinois properties to the Register are processed through the Illinois State Historic Preservation Office (IL SHPO).

Listing criteria

Properties eligible for listing include buildings, districts, sites, structures, and objects that are significant to local, state, or national history because of the integrity of their location, design, setting, materials, feeling, and association. A place must meet at least one of the following criteria: ► be associated with events that have made a significant contribution to the broad patterns of history; ► be associated with the lives of significant persons in our past; ► be distinctive for its type, period, or method of construction; or represent the work of a master, or possess artistic value; or, in the case of a district, be representative of a significant and distinguishable entity whose components may lack individual distinction; ► yield important information about the area's history or prehistory.

Benefits

National Register listing makes the property eligible for certain financial benefits and increases a community's awareness and appreciation of its cultural resources by promoting a sense of pride in local history and the built environment.

Misconceptions

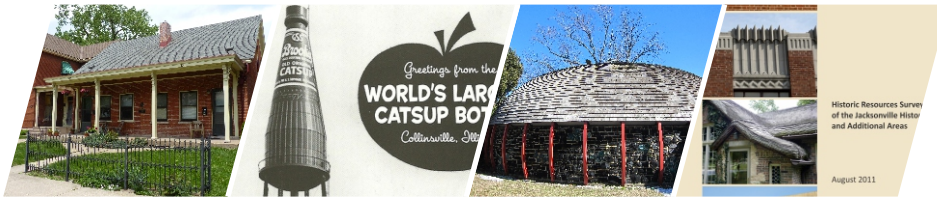
The National Register does NOT: ► interfere with a private owner's property rights; ► prevent private property owners from making changes or force improvements; ► cause additional regulatory review if a project that effects the property uses state or federal permits, licenses or funds; ► limit the use of listed buildings; or ► require that properties be open to the public.

Process

The IL SHPO's National Register staff coordinates the four-part application process. **Part 1: Preliminary Staff Review:** ► Applicants must submit a Preliminary Evaluation Form. ► The staff will send the applicant their opinion. If the staff believes that the property meets National Register criteria, they will send the applicant a nomination form with recommendations for its completion. If the staff believes that the property does not meet the criteria, the applicant still may request a nomination form, and the staff will advise the applicant of issues that should be addressed. **Part 2: The National Register Form:** ► When the staff receives a completed nomination form, the property will be scheduled for consideration at the next meeting of the Illinois Historic Sites Advisory Council (IHSAC). ► If the property is within a Certified Local Government, the staff will forward the nomination to the community for comment. **Part 3: IHSAC Review:** ► IHSAC members representing academic and advocate positions in history, archaeology, architecture and its history, and related fields are appointed by the Director of the Historic Preservation Division at the Illinois Department of Natural Resources. IHSAC meets three times each year to evaluate nominated properties and votes whether or not to recommend their listing. **Part 4: State Historic Preservation Officer (SHPO)/Department of the Interior:** ► A positive vote by IHSAC advances the nomination to the SHPO, who is the Director of the Historic Preservation Division and has the authority to officially nominate the property. ► The nomination is sent to the Keeper of the National Register, Department of the Interior in Washington, D.C., who has the final authority to list properties to the National Register. ► If the nomination is not approved by IHSAC or the SHPO, the applicant may appeal to the Keeper of the National Register.

Questions?

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 (217) 785-4324
<https://www2.illinois.gov/dnrhistoric/Preserve/Pages/Places.aspx>



Certified Local Government Program

What is it?

The Certified Local Government (CLG) Program recognizes local governments that have established effective historic preservation programs that meet criteria established by the U.S. Secretary of the Interior and the State of Illinois. In 1980, Congress expanded the National Historic Preservation Act of 1966 so that local governments could participate in national preservation activities through the CLG program.

Benefits

Municipal and county governments benefit from CLG by: ► becoming eligible to receive matching grant funds set aside specifically for preservation-related projects; ► participating in state and federal historic preservation protection and incentive programs; ► receiving direct technical assistance from the Illinois State Historic Preservation Office (IL SHPO); ► joining a national network of communities and experts that provide valuable perspectives on local and statewide plans and programs; and ► playing an advisory role in the nomination process for the National Register of Historic Places.

Requirements

To qualify as a CLG, a local government must: ► enact a historic preservation ordinance and enforce state and local preservation laws; ► maintain an adequate and qualified historic preservation review commission; ► maintain a system for the survey and inventory of historic properties; and ► provide for public participation in the local historic preservation program.

Process

The chief elected official of the local government can, at any time, request certification from the IL SHPO by submitting: ► written assurance that the local government intends to fulfill the CLG requirements; ► a copy of the local historic preservation ordinance to be reviewed and approved by the IL SHPO; ► a list of locally designated landmarks and historic districts; ► résumés for all historic preservation commissioners, showing their demonstrated interest, knowledge, or expertise in historic preservation; and ► a copy of the community's historic preservation plan, if available, or a statement describing the local preservation program, including survey, designation, and protection activities. ► If the IL SHPO determines that the local government meets these requirements, the IL SHPO prepares an agreement listing the CLG's responsibilities. This agreement, signed by the chief elected official and the IL SHPO, is forwarded to the U.S. Secretary of the Interior. If the Secretary does not take exception within 15 working days of receipt, the local government is certified as a CLG. A CLG must submit an annual report to the IL SHPO detailing its historic preservation activities. The IL SHPO periodically monitors the CLG to ensure that it is fulfilling the responsibilities outlined in the agreement.

Grants

Each year the IL SHPO receives an appropriation from the Federal Historic Preservation Fund to assist in administering federal preservation programs. The IL SHPO must pass at least 10% of that funding to CLGs for use in a variety of preservation-related projects, including surveys, National Register nominations, preservation education, and preservation plans. CLG grantees must match 30% of the cost of the grant-funded project with cash or in-kind contributions and are encouraged to discuss their proposal with the IL SHPO prior to applying.

National Register

When a property within a CLG is proposed for listing on the National Register, the IL SHPO forwards the nomination to the chief elected official and the preservation commission. The CLG has 60 days to review the nomination, solicit public comment, and provide any comments to the IL SHPO, or it can waive its comment period.

Questions?

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Cultural Resource Protection—Section 106 and 707

What is it?

Protecting historic, architectural, and archaeological sites as part of the public planning process is one of the Illinois State Historic Preservation Office's (IL SHPO) primary responsibilities. Section 106 of the National Historic Preservation Act of 1966, as amended, and the Illinois State Agency Historic Resource Preservation Act (Section 707) require state and federal agencies to consider the effects of their actions on historic properties listed or eligible for listing in the National Register of Historic Places. Those actions include projects that involve state and/or federal permits, licenses, and funds.

Benefits

It is in the public good for cultural resources to be safeguarded when public monies or actions are being considered. Sections 106 and 707 ensure that the public is engaged in the decision-making process when state and federal actions have an impact on America's heritage.

Provisions

Of the thousands of projects that the IL SHPO reviews every year, most do not involve places listed in or eligible for the National Register. But, when a project does involve such a site, state and federal agencies consult with the IL SHPO to avoid or lessen their projects' potentially harmful impacts. The following gives an overview of the review and compliance process. For more detailed information, please see the Section 106 Regulations Users Guide and A Citizen's Guide to Section 106 Review. ► **Participants:** The lead state or federal agency undertaking the project must identify potential consulting parties, including the State Historic Preservation Office (SHPO), Tribal Historic Preservation Officer (THPO), local governments, applicants for federal assistance, interested parties, and the public. Additional parties may include groups with a demonstrated interest in a project, like a Main Street organization or historical society. The lead agency must invite parties to participate in consultation and provide basic information about the undertaking. In some cases, the Advisory Council on Historic Preservation (ACHP) will also participate. After considering the views of consulting parties, the lead agency is ultimately responsible for determining whether to proceed with the project. ► **Initiating Consultation:** First, the lead agency determines if a proposed action may affect historic properties and, if so, initiates consultation by providing the required documentation to the IL SHPO for review and comment. ► **Area of Potential Effects (APE):** The lead agency, in consultation with the IL SHPO, must identify geographical areas where its project could directly, indirectly, or cumulatively affect historic properties. The APE is influenced by the scale and nature of the project and generally is an area broader than the project footprint. ► **Identifying Historic Properties:** The lead agency must gather information to determine which properties in the APE are listed in or eligible for listing in the National Register and provide that information to the IL SHPO for comment. ► **Assessing Effects on Historic Properties:** The lead agency must determine whether the project will alter the characteristics of a property that qualify it for listing in the National Register. Effects can be direct or indirect and can be physical, visual, audible, or economic. If the IL SHPO concurs that no historic properties will be affected or that there will be no adverse effect on the historic properties in the APE, no further consultation is required. If the IL SHPO determines that the proposed project will have no adverse effect if certain conditions are met, the lead agency must follow those conditions, and no further consultation is required. If the IL SHPO determines that the project will have an adverse effect on historic properties, the lead agency must notify the ACHP, continue consultation with all parties, and seek public comment with the goal of avoiding, minimizing, or mitigating the adverse effects. ► **Resolving Adverse Effects:** If the lead agency agrees to revise the project to avoid all adverse effects, the project may proceed without further consultation. However, if the adverse effect cannot or will not be avoided, the lead agency must enter into a Memorandum of Agreement with the IL SHPO and potentially with other consulting parties. This legally binding agreement describes actions that will minimize or mitigate the adverse effect and allows the project to proceed as amended.

Questions?

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<https://www2.illinois.gov/dnrhistoric/Preserve/Pages/Resource-Protection.aspx>



Historic Preservation Tax Credit

What is it?

The Tax Reform Act of 1986 provides a 20% federal income-tax credit for owners of income-producing, historic buildings that undergo substantial rehabilitations. A credit equal to 20% of a rehabilitation's qualified expenditures may be subtracted directly from the owner's federal income taxes. Housed within the National Park Service (NPS), the Historic Preservation Tax Credit program is administered in Illinois by the Illinois State Historic Preservation Office (IL SHPO).

Benefits

The program benefits the owner, the occupants, and the community by: ► encouraging the preservation of historic buildings through promotion, recognition, designation and reuse; ► increasing the value of rehabilitated properties; ► returning underutilized structures to the tax rolls; ► revitalizing downtowns and neighborhoods and often increasing the amount of available housing within the community; and ► sustainably reusing the built environment.

Provisions

To qualify for the Tax Credit, the following must be met: ► the building must be listed individually on the National Register or contribute to a historic district that is either listed on the National Register or certified by the NPS for the purposes of the Tax Credit program; ► the building must be used for income-producing purposes, such as rental-residential, commercial, agricultural, and/or industrial; ► the rehabilitation (both interior and exterior) must meet the Secretary of the Interior's "Standards for Rehabilitation"; and ► the project budget must exceed the greater of the building's adjusted basis (roughly the current depreciated value of the building, not including land) or \$5,000 either within a 24-month period or within a 60-month period as long as phased plans are approved in advance.

How to apply

Step 1: Determine if your property is historic, and contact the IL SHPO ► Determine the building's adjusted basis, and decide whether rehabilitation costs will exceed it. ► Ask the IL SHPO if your property qualifies as a certified historic structure. ► Consult the IL SHPO's website and submit Part 1 of the application. The IL SHPO will usually schedule a site inspection, which is strongly recommended before construction begins. **Step 2: Get your planned work approved** ► Submit Part 2 of the application to the IL SHPO, along with proposed plans and photographs showing the pre-construction condition of the building. The IL SHPO will advise whether the scope of work meets the "Standards." ► The IL SHPO will submit the Part 2 with its recommendations to the NPS for review. ► When the NPS approves your Part 2, you can begin construction. Contact the IL SHPO with any questions or if there are changes during construction. **Step 3: Get your finished work approved** ► When construction is complete, send the Part 3 and post-construction photographs to the IL SHPO. ► The IL SHPO will determine if the work meets the "Standards," then will submit the Part 3 with its recommendations to the NPS. ► If the NPS agrees that the project meets the "Standards" it will certify the rehabilitation.

Important points

Owners are strongly advised to contact the IL SHPO prior to any construction or demolition. ► Any work undertaken prior to approval is completely at the owner's risk and could disqualify a project for the tax credit if it does not meet the "Standards." ► NPS charges application review fees and cannot review the applications until the fees are paid. There is no fee for projects with qualified expenditures under \$80,000. For projects with qualified expenditures above \$80,000, the fee varies between \$845 and \$6,500. ► If, during the five-year period following the claiming of the credit, the property is sold, or its use changes from income-producing, or the property is altered in a manner not meeting the "Standards," the certification may be revoked and a prorated portion of the tax credit recaptured by the IRS. ► The Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings" are used by the NPS and IHPA to evaluate whether changes to a historic structure respect its historic features.

Questions?

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<https://www2.illinois.gov/dnrhistoric/preserve/pages/taxcredits.aspx>



Property Tax Assessment Freeze

What is it?	The Property Tax Assessment Freeze Program freezes the assessed value of a historic, owner-occupied, principal residence for eight years when the owner undertakes a substantial, approved rehabilitation. The assessed value is brought back to market level over a period of four years. The Program, administered by the Illinois State Historic Preservation Office (IL SHPO), is free to Illinois homeowners.
Benefits	The Program benefits both the owner-occupant and the community by: ► encouraging the preservation of historic buildings through promotion, recognition, designation, and reuse; ► increasing the value of the rehabilitated property; ► returning underutilized structures to the tax rolls; ► revitalizing and stabilizing neighborhoods and often increasing the amount of available housing within a community; and ► sustainably reusing the built environment.
Provisions	To qualify for the Program, a property must: ► be a certified historic structure, either by listing on the National Register of Historic Places individually or in a district, or by local landmark designation in a community with an approved historic-preservation ordinance; ► be a single-family, owner-occupied, principal residence; or a condominium building; or a cooperative building; or a residential building with up to six units as long as the building owner resides in a unit; ► undergo a rehabilitation whose budget exceeds 25% of the property's assessor's fair market value within a 24-month period; and ► undergo a rehabilitation that meets the Secretary of the Interior's " <u>Standards for Rehabilitation.</u> "
How to apply	Step 1: Determine if you qualify ► Contact the IL SHPO or your local landmark commission to ask if your property qualifies as a certified historic structure. ► Determine the assessor's fair market value (or fair cash value) of your property by contacting your assessor or referring to your current property-tax bill. ► Decide whether the work (interior and exterior) will cost more than 25% of the assessor's fair market value. ► Contact the IL SHPO to discuss whether your work (interior and exterior) can meet the "Standards." Step 2: Get your planned work approved ► Consult IL SHPO's website for a more thorough explanation of the program, its application and instructions. ► Prior to construction, if possible, fill out and mail in Parts 1 and 2 of the application with the rehabilitation plans and pre-construction photographs. ► The IL SHPO will determine if the interior and exterior work complies with the "Standards." The IL SHPO's review may differ from that of your local commission. Once your Part 2 is approved by the IL SHPO, proceed with the rehabilitation. Step 3: Get your finished work approved ► When the project is finished, fill out and submit the Part 3 with photographs showing the completed work, a spreadsheet of expenses, and copies of receipts. ► If the IL SHPO determines the project meets all the requirements, it will mail you and the assessor a Certificate of Rehabilitation.
Important points	It is strongly recommended that you contact the IL SHPO early in the design process and submit Parts 1 and 2 prior to beginning any work. ► If the scope of work changes during construction, consult the IL SHPO to ensure the work continues to meet the "Standards." ► Applications must be submitted within two years of a project's completion. ► Any work done to the property during the freeze period must meet the "Standards." Contact the IL SHPO for their approval prior to commencing. ► If the property is sold within the twelve-year freeze period or if its use changes from that of a single-family, owner-occupied, principal residence, the freeze will be cancelled for the remainder of the freeze period. ► An owner may receive approval on Parts 1 and 2 and complete the rehabilitation, then sell the property to a new owner-occupant who signs and submits the Part 3 and takes the freeze. ► Condominiums and cooperatives should contact the IL SHPO to discuss how the Program may work best for their buildings.
Questions?	IL SHPO—Tax Incentives Coordinator Illinois Department of Natural Resources One Old State Capitol Plaza Springfield, Illinois 62701 (217) 524-0276 https://www2.illinois.gov/dnrhistoric/Preserve/Pages/taxfreeze.aspx



River Edge Historic Tax Credit

What is it?

The River Edge Historic Tax Credit program provides a 25% state income-tax credit for owners of income-producing, historic buildings located within River Edge Redevelopment Zones who undertake substantial rehabilitations. The River Edge Historic Tax Credit program is administered by the Illinois State Historic Preservation Office (IL SHPO) within the Illinois Department of Natural Resources.

Benefits

The program benefits the owner, the occupants, and the community by: ► encouraging the preservation of historic buildings through promotion, recognition, designation and reuse; ► increasing the value of rehabilitated properties; ► returning underutilized structures to the tax rolls; ► revitalizing downtowns and neighborhoods and often increasing the amount of available housing within the community; and ► sustainably reusing the built environment.

Provisions

To qualify for the River Edge Historic Tax Credit, the following must be met: ► the building must be located within a River Edge Redevelopment Zone (designated portions of Aurora, East St. Louis, Elgin, Peoria, and Rockford); ► the building must be listed individually on the National Register or contribute to a historic district that is either listed on the National Register or certified by the NPS for the purposes of the Tax Credit program; ► the building must be rehabilitated for income-producing purposes, such as rental-residential, commercial, agricultural, and/or industrial; ► the rehabilitation (both interior and exterior) must meet the Secretary of the Interior's "Standards for Rehabilitation" (Standards); and ► the project budget must exceed the greater of the building's adjusted basis (roughly the current depreciated value of the building, not including land) or \$5,000, either within a 24-month period or within a 60-month period, as long as phased plans are approved in advance.

How to apply

Step 1: Verify the building's location within a River Edge Redevelopment Zone ► Submit RE-HTC 1 form certifying that the property is located within the boundaries of a designated River Edge Redevelopment Zone. ► The form requires the signature of the building owner and the respective River Edge Zone administrator and must be accompanied by a current and legible map of the zone with the building location marked. **Step 2: Apply for and complete a rehabilitation project certified by the NPS** ► The River Edge Historic Tax Credit must be applied for in conjunction with the 20% Federal Historic Rehabilitation Tax Credit. Consult the IL SHPO website and complete all parts of the federal application. **Step 3: Request issuance of the tax credit** ► After the project's Part 3 has been certified by the NPS (or after each completed phase has been approved by the NPS), submit RE-HTC 2 form and required cost certification to the IL SHPO. ► The form lists and certifies the project's qualified rehabilitation expenditures (QRE) and must be signed by the building owner and the project's independent CPA. ► The cost certification, which must be prepared by an independent CPA, verifies (1) the project's total QRE, and (2) that the total QRE exceed the greater of \$5,000 or the adjusted basis of the building on the first day the qualified rehabilitation plan commenced, and (3) the project's total non-qualified rehabilitation expenditures (non-QRE), and (4) the project's total expenditures (QRE plus non-QRE). **Step 4: Pay the issuance fee** ► Upon review and acceptance of the complete RE-HTC 2 form and required cost certification and prior to the issuance of the tax credit certificate, the IL SHPO will invoice the applicant for an issuance fee equal to 2% of the value of the credits.

Important points

Owners are strongly advised to contact the IL SHPO prior to any construction or demolition. ► Any work undertaken prior to approval is completely at the owner's risk and could disqualify a project for the tax credit if it does not meet the Standards. ► The Standards are used by the NPS and IHPA to evaluate whether changes to a historic structure respect its historic features.

Questions?

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