

POLICY STATEMENT #4

Subject: Part 1 - Preliminary Determination for Individual Listing

Connecticut General Statutes §10-416c establishes a 25% or 30% tax credit on the qualified rehabilitation expenditures associated with the rehabilitation of a certified historic structure. By statute, a certified historic structure means:


“any property that: (A) is listed individually on the National or State Register of Historic Places, or (B) is located in a district listed on the National or State Register of Historic Places and has been certified by the officer as contributing to the historic character of such district.”

In keeping with the Federal Historic Tax Incentives regulations, the SHPO will accept Part 1 applications seeking a Preliminary Determination for Individual Listing (PDIL) for the purpose of applying to the State Historic Rehabilitation Tax Credit Program; however, certain stipulations and conditions will be required. They are as follows:

1. The Part 1 application must include a complete draft nomination for either State Register (SR) or National Register (NR) listing, whichever designation the applicant is seeking for the property.
2. If the applicant is applying to both the state and federal historic tax credit programs only a National Register nomination will be accepted. Applicants are encouraged to request preliminary opinions of SR or NR eligibility from SHPO prior to the completion of the draft nomination.
3. The Part 1 application must show how the property individually meets the SR or NR listing Criteria for Evaluation.
4. A reservation of tax credits will not be issued until the property is listed on the State Register of Historic Places either by the Historic Preservation Council for properties seeking SR listing or the State Review Board for properties seeking NR listing.

Owners should understand that they are proceeding at their own risk. If the property is not listed on the State or National registers for procedural, substantive or other reasons, the preliminary determination of significance cannot be final.

As State Historic Preservation Officer, this policy is effective as of the date of my signature.

Signed:  Date: 10/11/16
Kristina Newman-Scott, State Historic Preservation Officer

State Historic Preservation Office

One Constitution Plaza | Hartford, CT 06103 | P: 860.256.2800 | Cultureandtourism.org

An Affirmative Action/Equal Opportunity Employer An Equal Opportunity Lender