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GOVERNOR

STATE OF MICHIGAN  
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY  
STATE HISTORIC PRESERVATION OFFICE

GARY HEIDEL  
EXECUTIVE DIRECTOR

## PROGRAM UPDATE

### STATE HISTORIC PRESERVATION TAX CREDIT PROGRAM

(2007 PA 36, MCL 208.1435; and 1967 PA 281, 206.266)

June 22, 2011

#### State Application Timing Clarifications

Public Act 38 of 2011 modifies Michigan's income tax structure, and Public Act 39 of 2011 provides for limited continuation of the tax credits available under the current Michigan Business Tax Act. To align management of the State Historic Preservation Tax Credit Programs (Program) with the requirements of PA 38 and PA 39 of 2011, we are providing the following clarifications to the timing of Program application submissions. **Please note that nothing in this memorandum shall be construed as altering the certification process for Federal-only historic preservation tax credit applications.**

These clarifications shall remain in force through December 31, 2011.

**PLEASE NOTE: Application deadlines vary depending on which credit is being sought. Materials received after the stated deadline for a particular credit type will not be accepted.**

#### State Only Personal Residential Credit Applications

1. All State Only (25%) Personal Residential Credit applicants with complete Part 1 and 2 applications received on or before **5:00 pm, Tuesday, November 15, 2011**, will be allowed to proceed through the review, construction and approval processes in accordance with the provisions of the Public Acts, current administrative rules, program practices and procedures, and fees in effect through December 31, 2011.
2. All required State review fees must be submitted with the applications and are non-refundable. Failure to include the required fees will result in denial of an application as incomplete.
3. Those projects held in abeyance and for which fees have been returned under the previous Program Update (March 28, 2011) must resubmit the required fees not later than **5:00 pm, Tuesday, November 15, 2011**, to proceed through the review and approval processes.
4. Requests for additional information will not be made nor will additional project information be accepted after 5:00 pm, Tuesday, November 15, 2011.
5. All State Only (25%) Personal Residential Credit applications with only a Part 1 received as of 5:00 pm, Tuesday, November 15, 2011, will be denied as incomplete and will not be permitted to submit additional information or subsequent parts of the application.
6. The SHPO will continue to collect application and review fees for all State Only Personal Residential Credit applications with a Part 2 application received on or before 5:00 pm, Tuesday, November 15, 2011, in accordance with the fee schedules in effect on December 31, 2010.

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**State Only Commercial Credit Applications**

1. All State Only (25%) Commercial Credit applicants with complete Part 1 and 2 applications received on or before **5:00 pm, Tuesday, November 15, 2011**, will be allowed to proceed through the review, construction and approval processes in accordance with the provisions of the Public Acts, administrative rules, program practices and procedures, and fees in effect through December 31, 2011.
2. All required State review fees must be submitted with the applications and are non-refundable. Failure to include the required fees will result in denial of an application as incomplete.
3. Those projects held in abeyance and for which fees have been returned under the previous Program Update (March 28, 2011) must resubmit the required fees not later than **5:00 pm, Tuesday, November 15, 2011**, to proceed through the review and approval processes.
4. Requests for additional information will not be made nor will additional project information be accepted after 5:00 pm, Tuesday, November 15, 2011.
5. All State Only (25%) Commercial Credit applications with only a Part 1 received as of 5:00 pm, Tuesday, November 15, 2011, will be denied as incomplete and will not be permitted to submit additional information or subsequent parts of the application.
6. The SHPO will continue to collect application and review fees for all State Only Commercial Credit applications with a Part 2 application received on or before 5:00 pm, Tuesday, November 15, 2011, in accordance with the fee schedules in effect on December 31, 2010.

**State Basic Combined Credit Applications**

1. All State Basic Combined (5%) Credit applicants with complete Part 1 and 2 applications received on or before **5:00 pm, Friday, September 30, 2011**, will be allowed to proceed through the review, construction and approval processes in accordance with the provisions of the Public Acts, administrative rules, program practices and procedures, and fees in effect through December 31, 2011.
2. All required State review fees must be submitted with the applications and are non-refundable. Failure to include the required fees will result in denial of an application as incomplete.
3. Those projects held in abeyance and for which fees have been returned under the previous Program Update (March 28, 2011) must resubmit the required fees not later than **5:00 pm, Friday, September 30, 2011**, to proceed through the review and approval processes.
4. Requests for additional information will not be made nor will additional project information be accepted after 5:00 pm, Friday, September 30, 2011.
5. All State Basic Combined (5%) Credit applications with only a Part 1 received as of 5:00 pm, Friday, September 30, 2011, will be denied as incomplete and will not be permitted to submit additional information or subsequent parts of the application.
6. The SHPO will continue to collect application and review fees for all State Basic Combined Credit applications that included Part 2 of the application received on or before 5:00 pm, Friday, September 30, 2011, in accordance with the fee schedules in effect on December 31, 2010.

### **Enhanced Credit Applications**

1. One final round of 2011 Enhanced Credit applications will be accepted. Complete Enhanced Credit applications are due in the State Historic Preservation Office, 5<sup>th</sup> floor, Michigan Library and Historical Center Building, 702 West Kalamazoo, Lansing, MI, not later than **5:00 pm, Friday, July 29, 2011**.
2. All required State review fees must be submitted with the applications and are non-refundable. Failure to include the required fees will result in denial of an application as incomplete.
3. Those projects held in abeyance and for which fees have been returned under the previous Program Update (March 28, 2011) must resubmit the required fees not later than **5:00 pm, Friday, July 29, 2011**, to proceed through the review processes.
4. Requests for additional information will not be made nor will additional project information be accepted after 5:00 pm, Friday, July 29, 2011.
5. All Enhanced Tax Credit applications received during either the First or Final 2011 rounds will be reviewed and scored competitively, without distinction, in accordance with the provisions of the Public Acts, current administrative rules, program practices and procedures, and fees in effect through December 31, 2011.
6. The SHPO will continue to collect application and review fees for all State Enhanced Credit applications that included Part 2 of the application received on or before 5:00 pm, Friday, July 29, 2011, in accordance with the fee schedules in effect on December 31, 2010.

### **State Special Consideration Tax Credit Applications**

1. All complete 2011 Special Consideration tax credit applications received as of the previous established **5:00 pm, Friday, March 4, 2011**, deadline will be reviewed and scored competitively in accordance with the provisions of the Public Acts, current administrative rules, program practices and procedures, and fees in effect through December 31, 2011.
2. Requests for additional information will not be made nor will additional project information be accepted.
3. A preferred project will be identified based on the criteria included in the current legislation and presented to MSHDA, MEDC, and State Treasury administration to determine the final amount of credit to be made available.
4. The SHPO will continue to collect application and review fees for all Special Consideration tax credit applications that included Part 2 of the application received on or before 5:00 pm, Friday, March 4, 2011 in accordance with the fee schedules in effect on December 31, 2010.
5. Application fees are non-refundable.