

Tab 10A - Historic Preservation Documentation and 10B - State Historic Preservation Office

TAB 10A - Developments Seeking Federal or State Historic Rehabilitation Tax Credits

All projects that intend to seek federal or state Historic Rehabilitation Tax Credits must submit the following items:

- National Register Determination of Eligibility
- Approved Part One of the Historic Rehabilitation Tax Credit Application
- Name and Contact information of Historic Consultant
- Historic Consultant Contract
- **Calculation of the estimated credit amount, including basis reduction.**

Pursuit of Historic Rehabilitation Tax Credits requires continued consultation with the **PA SHPO** and the National Park Service (**NPS**). The **PA SHPO** can provide guidance on the proper scope of work requirements and write-up, initial schematics, and eligible project costs. For more information about the federal and new state Historic Rehabilitation Tax Credit process and program, consult the websites at:

Federal:

<https://www.phmc.pa.gov/Preservation/Grants-Funding/Pages/Federal-Tax-Credits.aspx>

State:

<https://www.phmc.pa.gov/Preservation/Grants-Funding/Pages/State-Tax-Credits.aspx>

For more information contact:

Scott Doyle, Division Chief - Grant Programs and Markers
PHMC Bureau for Historic Preservation
Commonwealth Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120-0093
717-783-6012 or midoyle@pa.gov

10B - State Historic Preservation Office

All projects awarded federal funding are subject to [Section 106 of the National Historic Preservation Act of 1996, as amended](#), and its implementing regulations ([36 CFR Part 800](#)). If federal funds are awarded, such as **PennHOMES funding (HUD HOME funds)**, Section 106 requires the applicant to consult with the PA State Historic Preservation Office to determine the potential for the project to affect historic resources, including historic buildings, historic districts, historic landscapes and/or archeological resources listed on the National Register of Historic Places or determined eligible for listing on the National Register of Historic Places.

NOTE: An application for LIHTC Tax Credits ONLY is not subject to Section 106 review and no SHPO consultation is needed.

To initiate consultation under Section 106 you must provide project details to the **PA State Historic Preservation Office (SHPO)**. Please check out the new PA SHPO Environmental Review process at the following link: <https://pahistoricpreservation.com/shpo-environmental-review-continuity-operations/>. Instructions on what to do, where to send the information to and the new Project Review Form can be found on this page.

The SHPO will respond to this initial request for consultation within 30 days of receipt of complete and adequate project information. If a project potentially affects a property older than 50 years of age or has the potential to affect an archeological resource, further information regarding the identification of potential historic resources may be requested by the SHPO staff. More information about the State Historic Preservation Office and the Section 106 review process can be [found here](#) and the Cultural Resource GIS inventory of National Register listed and eligible properties can be found here: <https://www.dot7.state.pa.us/crgis>.

Please submit your request to initiate Section 106 consultation to the SHPO as early as possible in project planning to allow adequate time for review and initial response prior to the PHFA application deadline. For the application to PHFA, the applicant is only required to evidence the initiation of consultation with the SHPO through a signed Project Review Form or a signed letter on SHPO letterhead. A formal finding of effect is not required prior to the submission of an application to PHFA.

A copy of the initial response from the PA SHPO, either a signed Project Review Form or signed response on SHPO letterhead, must be included with your PHFA tax credit application.

Per HUD policy, if the project scope remains unchanged, findings of effect are good for five years, therefore projects can be submitted well in advance of the **PHFA** application deadline.

For projects seeking HOME funds from an entity other than PHFA, a request for Section 106 consultation and project information should be provided directly to the **PA State Historic Preservation Office**.

For more information please contact:

Jenna Solomon, Historic Preservation Specialist, Preservation Services
717.783.9919 or jensolomon@pa.gov

NOTE: If a local governmental entity does not identify the source of its funding with the application submittal, and it is subsequently determined that the funding will be from the HOME Program, proof of compliance with Section 106 must be submitted prior to closing. It does not have to be submitted with the application if the funding source is not known at that time.

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