



Connecticut Commission on Culture & Tourism

The Connecticut Commission on Culture & Tourism (CCT) was created in 2003 by the Connecticut General Assembly (§10-392) to bring together arts, historic preservation, and tourism. Its mission is to preserve and promote Connecticut's cultural and tourism assets in order to enhance the quality of life and economic vitality of the State.



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GRANT FUNDING FOR MUNICIPALITIES AND NON-PROFIT ORGANIZATIONS

The Historic Preservation and Museum Division of the CCT offers several grant funded opportunities for the preservation of historic resources. Additional funding may be available for projects from CCT's Arts and Tourism Divisions.

- Historic Restoration Fund Grant
- Survey & Planning Grant
- Endangered Properties Fund Grant
- Certified Local Government Program



Visit CCT's website for more funding opportunities: www.cultureandtourism.org



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HISTORIC RESTORATION FUND GRANT

Historic Restoration Fund Grants (HRF) provide assistance for the rehabilitation, restoration or stabilization of historic buildings and structures. Properties on the National or State Register of Historic Places, which are owned by a municipality or nonprofit organization, are eligible for these 50 percent matching grants-in-aid.

- Grant awards will range from \$10,000-\$200,000
- Facilities must be open to the public or work must be visible to the public
- A preservation easement of limited duration must be placed on the property following completion of the project
- Grant funds are paid to grantees on a single-payment reimbursement basis following the completion of the project and approval of all work by CCT
- Project work must be consistent with the Secretary of the Interior's [Standards for Rehabilitation](#)



Ancient Burying Ground, Hartford



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SURVEY AND PLANNING GRANTS

Survey & Planning Grants may be used for a wide range of historic preservation planning projects including surveys, nominations to the National and State Registers of Historic Places, pre-development studies, heritage tourism and other planning documents.



Grants generally range from \$1,000 to \$20,000 and are available to non-profits and municipalities. Applications for this grant are accepted on a rolling basis.



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ENDANGERED PROPERTIES FUND GRANTS

Funded by the Community Investment Act, Endangered Properties Fund Grants provide financial assistance for the preservation of historic properties in Connecticut threatened by immediate loss or destruction.

- Not emergency funding
- Assists towns that have a plan in place to preserve the building





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Certified Local Government (CLG) Program

•Extends the state and federal preservation partnership to the local level:

- National Park Service
- State Historic Preservation Office
- Municipality

•Provides technical and financial assistance from the Federal and State level for local communities





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What Are the Benefits?

- Education and training in historic preservation
- A stronger preservation influence in the community
- Participate in the establishment of regional and state historic preservation objectives
- Have a formal role in the National Register of Historic Places nomination review process
- Eligible for Grants



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TAX CREDITS FOR THE REHABILITATION OF HISTORIC PROPERTIES

The Connecticut Commission on Culture & Tourism offers four tax credits for the rehabilitation of historic properties

- CT Historic Homes Tax Credit (C.G.S. §10-416)
- CT Historic Structure Rehabilitation Tax Credit (C.G.S. §10-416a)
- CT Historic Preservation Tax Credit (C.G.S. §10-416b)
- Federal Tax Incentives Program



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State Historic Homes Rehabilitation Tax Credit CGS 10-416



An Incentive for Urban Reinvestment



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Historic Homes Rehabilitation Tax Credit Basic Eligibility Requirements

- Listed on the State or National Register
- Located in a Program Targeted Area
- Project costs of at least \$25,000
- Must Comply with Secretary of the Interior's Standards



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Historic Homes Rehabilitation Tax Credit Eligible Properties

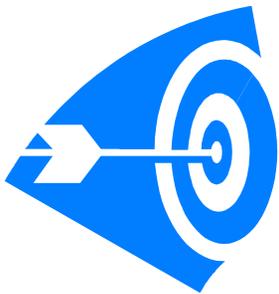
Located in a Program Targeted Area

Town-wide:

Bridgeport
Hartford
New Haven
New London
Waterbury
Windham

Selected Areas In:

Ansonia
Bristol
Danbury
Derby
East Hartford
East Haven
Enfield
Griswold
Groton
Killingly
Manchester
Meriden
Middletown
New Britain
Norwalk
Norwich
Plainfield
Shelton
Stamford
Torrington
Vernon
West Hartford
West Haven





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CT Historic Structures Rehabilitation Tax Credits Program (C.G.S. 10-416a)

Connecticut General Statutes Section 10-416a establishes a 25% tax credit for qualified rehabilitation expenditures associated with the conversion of historic commercial and industrial buildings to residential use, including rental or condominium units. Partial tax credits are available for buildings converted to mixed residential and nonresidential uses.



Barr Block, Bridgeport



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Ponemah Mills, Norwich

- Non-profits are eligible to apply
- Qualified rehabilitation expenditures are hard costs associated with rehabilitation of the certified historic structure (site improvements and non-construction costs are excluded)
- Buildings must be listed on the National or State Register of Historic Places, either individually or as part of an historic district
- State tax credits may be combined with the 20% federal historic preservation tax credits provided the project qualifies under federal law as a substantial rehabilitation of depreciable property as defined by the Internal Revenue Service
- Annual aggregate cap of \$15 million in tax credit reservations
- Per building cap of \$2.7 million



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Arcade Hotel & Mall, Bridgeport

- Tax credit vouchers are issued after completion of rehabilitation work or, in phased projects, completion of rehabilitation work to an identifiable portion of the building placed in service for residential use
- Tax credits are available for the tax year in which the building or, in phased projects, an identifiable portion of the building is placed in service for residential use
- Tax credits can only be used by C corporations with tax liability under Chapters 207 through 212 of the Connecticut General Statutes
- Tax credits can be assigned, transferred or conveyed in whole or in part by the owner to others



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Historic Preservation Tax Credits Program (C.G.S. 10-416b)

Connecticut General Statutes Section 10-416b establishes a 25% tax credit for qualified rehabilitation expenditures associated with the conversion of historic commercial and industrial buildings solely to mixed residential and nonresidential uses.

Residential units can be rental or for sale (that is, condominiums). To qualify, a minimum of 33 1/3 percent of the square footage after rehabilitation must be residential in use. Nonresidential uses include commercial, institutional, governmental or manufacturing.



68-70 Bank Street, Waterbury

An additional 5% tax credit is available for projects which include affordable housing.

Information on the additional tax credit for affordable housing units can be obtained at the Department of Economic and Community Development.



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Yale & Towne Lock Co., Stamford

- If the project includes an affordable housing component, at least 20% of the rental units or 10% of for sale units must qualify under CGS Section 839a.
- Qualified rehabilitation expenditures are hard costs associated with rehabilitation of the certified historic structure; site improvements and non-construction costs are excluded

Buildings must be listed on the National or State Register of Historic Places, either individually or as part of an historic district

- State tax credits may be combined with the 20% federal historic preservation tax credits provided the project qualifies under federal law as a substantial rehabilitation of depreciable property as defined by the Internal Revenue Service





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410 Asylum Street, Hartford

- \$50 million in tax credit reservations are available in three year cycles
- Per building cap is up to \$5 million in tax credits
- Tax credit vouchers are issued after completion of rehabilitation work or, in phased projects, completion of rehabilitation work to an identifiable portion of the building placed in service for residential use
- Tax credits are available for the tax year in which the building or, in phased projects, an identifiable portion of the building is placed in service for residential use
- Tax credits can only be used by C corporations with tax liability under Chapters 207 through 212 of the Connecticut General Statutes
- Tax credits can be assigned, transferred or conveyed in whole or in part by the owner to others



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Federal Historic Preservation Tax Incentives Program



The Phoenix Building, Hartford

The Federal Historic Preservation Tax Incentives Program was established in 1977 by the National Park Service in response to the Tax Reform Act of 1976, which corrected a long-standing imbalance in the federal tax code that favored new construction.

By offering a 20% tax credit for the rehabilitation of income-producing properties, the law helped historic buildings attract major private investment for the first time.

By 2002, the 25th anniversary of the program, more than 29,000 buildings have been rehabilitated using the federal program. Additionally, the program has generated \$25 billion in private investment and it is estimated that each project creates an average of 45 new jobs.



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- In order to obtain the tax credit, the property must be listed on the National Register of Historic Places
- The property must be income producing when placed in service
- The rehabilitation must meet the IRS definition of “substantial” in order to qualify. Substantial rehabilitation means that the qualified rehabilitation expenditures incurred in a two-year measuring period must exceed the adjusted basis of the building— usually the cost of acquisition minus the value of the land plus any improvements minus any prior depreciation
- Credits can only be used by individuals or business firms which have ownership standing in the property
- If the owner does not hold the building for five years after completing the rehabilitation, the tax credits are subject to recapture
- The rehabilitation must be “certified.” A certified rehabilitation is a completed rehabilitation project that is approved by the National Park Service as being consistent with the historic character of the property and following the guidelines described in the Secretary of the Interior’s *Standards for Rehabilitation*



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The Connecticut Commission on Culture and Tourism (CT SHPO) serves as the first point of contact for property owners.



Rod Storage Building, Georgetown

- Provides application forms, regulations, and other program information
- Maintains complete records of the State's buildings and districts listed in the National Register of Historic Places, as well as State and local districts that may qualify as registered historic districts
- Assists anyone wishing to list a building or a district in the National Register of Historic Places
- Provides technical assistance and literature on appropriate rehabilitation treatments
- Advises owners on their applications and makes site visits on occasion to assist owners
- Makes certification recommendations to the NPS



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CONTACT INFORMATION



Historic Restoration Fund Grant

- David Bahlman, david.bahlman@ct.gov or (860) 256-2754

Survey and Planning/Endangered Property Fund Grant

- Mary Donohue, mary.donohue@ct.gov or (860) 256-2755

CLG Program

- Mary Dunne, mary.dunne@ct.gov or (860) 256-2756

CT Historic Homes Tax Credit Program

- Mary Dunne, mary.dunne@ct.gov or (860) 256-2756

CT Historic Structures Rehabilitation Tax Credit

- Julie Carmelich, julie.carmelich@ct.gov or (860) 256-2762

CT Historic Preservation Tax Credit

- Julie Carmelich, julie.carmelich@ct.gov or (860) 256-2762

Federal Historic Tax Incentives Program

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