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State Tax Incentives for Historic Preservation

A State-by-State Summary

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STATE	PROPERTY TAX ABATEMENT	STATE INCOME TAX CREDIT	USAGE & OTHER INFORMATION	CONTACT INFORMATION
Alabama	Yes. Statewide. Commercial. Properties assessed at 10% of appraised values (vs. 20% for non-historic properties.) No time limit on the abatement.			Alabama Historical Commission 334-242-3184 www.preserveala.org
Arizona	Yes. Statewide. Owner-occupied residential and commercial. Owner-occupied property receives a reduction of up to 50% in property tax assessment. Owner must sign 15-year agreement to maintain property; can renew for 15 more years. Annual certification of compliance with agreement required. Property must be on		Cumulative total of commercial properties since program's inception in 1979: 3,627. Cumulative total of residential properties since program's inception in 1993: 75.	Arizona State Parks 602-542-4174 www.pr.state.az.us/partnerships/shpo/shpo.html

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	<p>National Register of Historic Places. No minimum investment required, but if rehab carried out, must comply with Department of Interior standards. Penalty: equal to 50% of total amount of property tax reduction, or 50% of market value of property, whichever is less. Commercial properties to be taxed at 1% (vs. 25%) of property value for 10 years.</p>			
Arkansas				<p>Arkansas Historic Preservation Program 501-324-9880 www.arkansaspreservation.org</p>
Alaska	Yes. Local option.		<p>Fairbanks North Star Borough assesses property owned by non-profit organizations and listed on the National Register of Historic Places at the rate prior to rehabilitation.</p>	<p>Office of History & Archeology: 907-269-8721 www.dnr.state.ak.us/parks/oha/shpo/shpo.htm</p>

* DOI will henceforth be used to abbreviate **Department of Interior**.

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California	<p>Yes. Local option. Owner-occupied residential and commercial. Assessments may be reduced by up to 50%. No minimum investment unless locality requires one. Owner signs 10-year contract to maintain and, if necessary, rehabilitate structure. If property is rehabbed must comply with DOI standards. Penalty: up to 12.5% of property value.</p>			<p>California Office of Historic Preservation 916-653-6624 www.ohp.parks.ca.gov</p>
Colorado		<p>20% of rehab expenses up to \$50,000 in credits for eligible properties designated by national, state, or local government and contributing buildings in historic districts. 20% state credit taken with 20% federal tax credit for commercial property. Minimum investment: \$5,000. Cap: \$50,000 for any tax year. Carry forward: 10 years. DOI standards apply and work must be completed within (2) years of inception date of project. CLG can review and approve project. Sunset date for credit is 2009.</p>	<p>Average credit: \$13,000. Approximately 350 projects approved since the program began in 1991.</p>	<p>Colorado Historical Society 303-866-3395 www.coloradohistory-oahp.org</p>

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Connecticut		30% credit for eligible rehab of owner occupied residential, including apartments up to 4 units. Cap: \$30,000/dwelling, \$3 million statewide/year. Minimum expenditure: \$25,000. Recapture period: 5 years. Eligible properties: National and/or State Register of Historic Places, must be located in area targeted as distressed. Carry forward: 4 years.		Connecticut Historical Commission 860-566-3005 www.chc.state.ct.us
Delaware	Local option. Newark freezes property tax assessments at pre-rehab levels for rehabbed historic residences. Kent County Levy Court passed (9/28/99) county property tax credit equal to 50% of qualified rehab. Dover also has a property tax credit program. Exterior improvements only, must meet DOI standards.	20% credit for income-producing properties and a 30% homeowner credit. A 10% bonus credit applies for both rental and owner-occupied projects that qualify as low-income housing. Carry-forward 10 years. Homeowner credit cannot exceed \$20,000. Credits are transferable. The credit to be claimed in annual progress-based installments with phased projects. Changes in 2005 increased the maximum amount of credits in any fiscal year to \$5 million.	Approximately 30 projects approved since the tax credit program began in 2001.	Delaware State Historic Preservation Office 302-739-5685 www.state.de.us/shpo/default.shtml

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Florida	<p>Yes. Local option. Owner-occupied residential and commercial. Localities may exempt up to full value of improvements. Value of improvement must equal 50% of property's assessed value. Exemptions do not apply to school taxes. Term: up to 10 years, but locality determines. Nationally or locally designed property may qualify. DOI standards apply to both exterior and interior renovations.</p>		<p>51 of Florida's Certified Local Governments have adopted the tax abatement.</p> <p>Florida also has Community Contribution Tax Incentives, whereby corporation may receive credit equal to 50% of donation to approved community development or historic preservation projects. Business eligible to receive credits of up to \$200,000 a year.</p>	<p>Florida Division of Historical Resources 850-487-2333 www.dhr.dos.state.fl.us/bhp</p>
Georgia	<p>Yes. Statewide. 8-year freeze; 2-year phase-out, with property taxes returning to normal in 10th year. Owner-occupied residences and commercial. Minimum investment: rehab must increase property's market value by 50% if owner-occupied residential; by 75%, if mixed use; by 100%, if commercial.</p>	<p>20% credit for eligible income producing properties; 10% for owner-occupied properties in non-target area and 15% for owner-occupied properties in target area. Project limit of \$5,000 in credits over 10 years.</p>	<p>Georgia also permits local governments with preservation ordinances to exercise "local option" and provide property tax freezes on income-producing landmark historic structures. Three jurisdictions have adopted this program: Athens, Atlanta and Cobb County.</p>	<p>Georgia Historic Preservation Division 404-656-2840 www.dnr.state.ga.us/dnr/histpres</p>

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Hawaii	Property tax exemption for residential owner-occupied properties on the Register of Hawaii Historic Places (time period varies) in four counties: Hawaii, Maui, Kauai, and Honolulu.			Hawaii State Historic Preservation Division 808-692-8015 www.state.hi.us/dlnr/hpd
Idaho			Local assessors may consider restrictions on historic properties in assessments, but program not used.	Idaho State Historical Society 208-334-2682 www.idahohistory.net
Illinois	Yes. Statewide for owner-occupied residential properties. Mandatory for all taxing districts, including municipalities, school districts, and airport authorities unless they opt out. Owner-occupants of condos, co-ops, multi-unit property (up to 6 units), and single-family residential qualify. 8-year freeze; 4-year phase-out; for total of 11 years of abatement. Minimum investment: 25% of property's market value. National Register or locally designated properties qualify. DOI standards apply. Local option for commercial properties.		Approximately 1625 projects approved since the program began in 1983.	Illinois Historic Preservation Agency 217-785-1153 www.state.il.us/hpa

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Indiana	Buildings more than 50 years old that have been reassessed because of rehab may receive a deduction from the assessed value of the building. The amount of the deduction is equal to 50% of the increase in assessed value attributable to the rehab, and the deduction may be taken only for the first 5 years following date of assessment increase. Owner must invest at least \$10,000 in rehab project. No historic approval required. Cap: \$60,000/year, single-family; \$300,000/year, other.	20% of rehab costs up to \$100,000. Commercial, rental housing, barns and farm buildings qualify. Minimum investment: \$5,000 over 2 years. Per-project cap: \$20,000. Statewide cap on total amount of commercial credits permitted annually: \$450,000. State Register properties qualify. 15-year carry forward period. Pre-approval of work required. No fees. DOI standards apply. Owner-occupied residential- 20% of rehab costs. Costs must exceed \$10,000. Annual statewide cap on credits for owner-occupied residential: \$250,000.	Approximately 123 commercial projects approved since the tax credit program began in 1994. Approximately 5 residential projects approved since the tax credit program began in 2002.	Indiana Department of Natural Resources 317-232-1646 www.state.in.us/dnr/historic/index.html
Iowa	Yes. Local option at county level for eligible properties. 4-year freeze on increased valuations attributable to rehab; 4-year phase-out.	25% credit for eligible commercial, income-producing and non-income producing residential properties, including barns. Statewide cap of \$2.4 million annually. DOI standards apply. A provision permits taxpayers whose credit exceeds their tax liability to receive a refund. The amount refunded may not exceed 75% of the excess credit.	Approximately 3-10 projects approved per year for Property Tax Exemption program. Approximately 23 projects approved since the tax credit program began in 2000.	State Historical Society of Iowa <ul style="list-style-type: none"> Property Tax Exemption Program 515-281-8637 State Tax Credit Program 515-281-4137 www.iowahistory.org/preservation/index.html

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Kansas		25% income tax credit for commercial and residential properties. Carry-forward: 10 years. \$5,000 minimum on qualified expenditures necessary. Credit is freely transferable. No annual program cap, and no per project cap.	Kansas Neighborhood Revitalization Act of 1994 allows tax rebates for community revitalization projects in designated areas. Percentage and length of rebate are up to local government	Dept. of Housing and Commerce 785-296-3481 www.kshs.org/resource/shpohome.htm
Kentucky	5 -year freeze on property tax increases attributable to improvements made to residential properties at least 25 years old in designated "neighborhood improvement zones." No historic review.	30% income tax credit for owner-occupied residential properties. A minimum investment of \$20,000 is required, with the total credit not to exceed \$60,000. 20% income tax credit for all other properties, requiring a minimum investment of \$20,000 or the adjusted basis, whichever is greater. Credit is freely transferable. \$3 million total program cap annually. Effective January 2006.		Kentucky Heritage Council 502-564-7005 www.state.ky.us/agencies/khc/khc_home.htm

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Louisiana	Yes. Local option. 5-year freeze; renewable for 5 more years. Owner-occupied residential (including condominiums and duplexes) and commercial. Minimum investment: 25% of assessed value for residential over 2 years; no minimum for commercial.	25% credit for income producing properties in "downtown development districts." \$250,000 cap per structure that can be carried forward 5 years. Maximum 25% credit for owner-occupied residential and owner-occupied mixed-use qualified property, capped at \$25,000 per project. Requires a minimum investment of \$20,000. The rate of credit is graduated on the income of the owner-occupant. The credit must be taken in five equal annual installments and is fully refundable. \$1 million annually for the program. Effective December 31, 2005.		Louisiana Department of Culture, Recreation & Tourism 225-342-8200 www.crt.state.la.us/crt/ocd/hp/ocdhp.htm

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Maine	Yes. Local option to provide for a reimbursement in property taxation in exchange for an owner's agreement to maintain a property in accordance with municipally adopted historic preservation or scenic view criteria.	20% credit for rehab of income producing properties for those properties that are eligible for the federal tax credit. Eligible properties: National Register or National Register eligible. Uses DOI standards for rehabilitation and qualified costs. Minimum expenditures: investment in excess of the adjusted basis of the building or \$5,000 during taxable year, whichever is greatest. Cap: \$100,000/year, per taxpayer. Compliance period: 5 years with pro rata recapture. Useable by owner or lessee. Final project approval by the Maine Historic Preservation Commission and the National Park Service.		Maine Historic Preservation Commission 207-287-2132 www.state.me.us/mhpc

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Maryland	Yes. Local option. 10-year freeze.	<p>Annual appropriation required for commercial credit program. Competitive award process administered by SHPO similar to grant program requires preference for geographic distribution of credits. Not more than 50% of funds available in any year may go to Baltimore City or any county. Credit rate is 20% of qualified rehab expenditures. Commercial project cap of \$3 million in credits. Governor required to include in budget \$20 million for 2006, and \$30 million for 2007 and 2008, but legislature not required to appropriate funds for commercial projects. Twenty percent tax credit for owner-occupied residences not subject to annual aggregate cap, but subject to cap of \$50,000 in credits per project. Legislative appropriation not required for homeownership program, and no competitive award process. All credits fully refundable.</p>	Approximately 190 commercial and 590 residential projects approved since the tax credit program began in 1997.	<p>Maryland Historical Trust 410-514-7600 www.marylandhistoricaltrust.net</p>

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Massachusetts	Local option. Provide tax abatement to historic property homeowners who rehabilitate their property according to appropriate standards. The return to normal property taxes is phased in over 5 years.	20% credit for eligible income producing properties. \$10 million annual cap. DOI standards apply. Carry forward: 5 years. December 2009 sunset for entire program.	Communities in Massachusetts offering the Local Option Property Tax Assessment include Chelmsford, Foxborough, and Ludlow.	Massachusetts Historical Commission 617-727-8470 www.state.ma.us/sec/mhc
Michigan		25% credit for qualified rehab of historic commercial and owner-occupied residential buildings. Reduces to 5% when federal 20% credit is claimed for commercial properties. Eligibility: National, State, or local designated properties. DOI standards apply. Minimum expenditures: 10% of property's value. 5 years recapture period. Carry forward: 10 years.	Approximately 205 projects approved since 1999.	Michigan Historical Center 517-373-1630 www.michigan.gov/hal/0,1607,7-16017445_19273_19318---,00.html
Minnesota				Minnesota Historical Society 651-296-2747 www.mnhs.org
Mississippi	Yes. Local option. Abatement up to 7 years. Commercial and residential. (New buildings in central business districts also qualify.)		14 communities participate in the abatement program.	Mississippi Division of Historic Preservation 601-359-6940 www.mdah.state.ms.us/hpres/hprestxt.html

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Missouri	Property tax abatement available in designated blighted areas. No historic review.	25% rehab credit for commercial or owner-occupied residential properties listed in National Register or in a certified historic district. Costs must exceed 50% of the adjusted basis of the structure and the rehab work must meet DOI standards. Carry back: 3 years. Carry forward: 10 years. No cap.	Approximately 170 commercial and 90 residential projects approved since the program began in 1998.	Missouri Historic Preservation Program 573-751-7858 www.dnr.mo.gov/shpo/homepage.htm
Montana	Yes. Local option. Abatement up to 5 years. Owner-occupied residential.	Income producing certified historic properties automatically receive 5% state tax credit if the property qualifies for the 20% federal credit. Carry forward 7 years.	Helena, Missoula, Bozeman, and Butte use local abatement option.	Montana State Historic Office 406-444-7715 www.his.state.mt.us
Nebraska	Yes. Statewide. 8-year moratorium on property tax assessment increases for work done on eligible historic property followed by a four-year phase-in to the new increased assessment. Effective January 2006.		Restrictions on properties encumbered by historic easements may be taken into account by tax assessors.	Nebraska State Historical Society 402-471-4787 www.nebraskahistory.org/histpres/index.htm
Nevada				Nevada Historic Preservation Office 775-684-3440 www.dmla.clan.lib.nv.us/docs/shpo
New Hampshire	Yes. Local option.		Not widely used.	New Hampshire Division of Historical Resources 603-271-6435 www.nh.gov/nhdhr

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New Jersey	State allows 5-year deferrals of property tax increases attributable to rehab on homes at least 20 years old. No historic review.			New Jersey Historic Preservation Office 609-984-0176 www.state.nj.us/dep/hpo
New Mexico		50% of rehab costs of up to \$25,000 per project. Commercial, owner-occupied and rental residential, and archaeological qualify. Tenants with 5-year leases may also qualify. Minimum investment: none. State register properties qualify. Carry forward term: 4 years. DOI standards apply. Pre-approval required.	Approximately 370 projects approved since the program began in 1984.	New Mexico Historic Preservation Division: 505-827-6320 www.museums.state.nm.us/hpd
New York	Local option. Real property tax exemption for improvement to historic properties. 5-year freeze followed by 5-year phase-in at a rate of 20% a year.			New York Parks, Recreation & Historic Preservation Agency 518-474-0443 www.nysparks.com/field
North Carolina	Yes. Local option. Locally designated landmarks are taxed at 50% of assessed value.	30% credit for historic homeowners and 20% for income-producing property owners. Minimum investment for 30% credit: \$25,000. 20% commercial credit can be piggybacked on federal rehab credit of 20% providing total of 40%. State credit must be taken in equal annual installments over 5-10 years.	Approximately 161 commercial and 144 residential projects approved since the program began in 1998.	North Carolina Historic Preservation Office 919-733-4763 www.hpo.dcr.state.nc.us

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North Dakota	Improvements exempt for 3 years on properties at least 25 years old. No historic controls.	A credit of 25% of an investment is allowed for the preservation and renovation of eligible historic property that is part of a Renaissance Zone Project made between 01/01/00-12/31/04. Project cap of \$250,000. Carry forward of five years.		State Historical Society of North Dakota 701-328-2666 www.state.nd.us/hist
Ohio			Tax assessors must consider any reduction in property values attributable to historic easement restrictions.	Ohio Historic Preservation Office 614-298-2000 www.ohiohistory.org/resource/histpres
Oklahoma		20% income tax credit for all eligible commercial and residential properties. Carry forward 10 years. Freely transferable at any time for 5 years following the year of qualification. Effective January 2006.		Oklahoma State Historic Preservation Office 405-522-4484 www.ok-history.mus.ok.us
Oregon	Yes. Statewide. Residential and commercial. 15-year freeze on pre-rehab value of historic properties listed on National Register. Commercial property allowed to reapply for a second, separate freeze if ADA, energy, or seismic improvements are required. Rehab is mandatory. Program sunsets in 2010.			Oregon State Parks & Recreation Department 503-378-4168 www.shpo.state.or.us/shpo/index.php

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Pennsylvania				Pennsylvania Historical and Museum Commission 717-787-4363 www.phmc.state.pa.us/bhp/overview.asp?secid=25
Rhode Island		30% credit for income-producing projects. Minimum investment must exceed 50% of adjusted basis of structure. No yearly cap, and no project cap. Freely transferable. Carry-forward: 10 years. 20% credit for owner-occupied residential. Minimum investment: \$2,000. Maximum credit allowable per year: \$2,000. Unused credits may be carried forward as long as property maintained. Interior work ineligible. State Register properties qualify.		Rhode Island Historic Preservation & Heritage Commission 401-222-2678 www.preservation.ri.gov

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South Carolina	Yes, local option. 2-year freeze; for next 8 years, property taxed at 40% of post-rehab assessment or pre-rehab assessment, whichever is greater. Nationally or locally designated properties qualify. Min. invst: 50% of building's appraised value over 2 years.	Income- producing properties that receive federal credit are eligible for 10% state credit. Changes in 2005 allow banks to be eligible for the credit and allow partnerships to allocate the credits among the partners as they choose. Owner-occupied residential properties that do not receive the federal credit eligible for a 25% state credit. Rehab expenses must exceed \$15,000 within a 36 month period. Taxpayer allowed one credit per structure per 10 year period. Credit must be taken in five equal annual installments.		Department of Archives and History 803-896-6100 www.state.sc.us/scdah/histrpl.htm
South Dakota	Yes. 8 year freeze on increased valuations due to approved historic rehab.			South Dakota State Historic Preservation Office 605-773-3458 www.sdhistory.org/HP/histpres.htm
Tennessee			Tax assessors required to consider reduction in property values attributable to historic easement restrictions.	Tennessee Historical Commission 615-532-1550 www.state.tn.us/environment/hist
Texas	Yes. Local option. Residential and commercial. Partial or full exemption from property taxes allowable. Details of abatement programs up to participating municipalities. School taxes never exempted.		26 cities and counties participate.	Texas Historical Commission 512-463-6100 www.thc.state.tx.us

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Utah		20%. Residential—owner-occupied and non-owner occupied. Cap: none. Minimum investment: \$10,000 over 3 years. DOI standards apply. No fees.	Approximately 390 residential projects approved since the program began in 1993.	Utah State Historical Society 801-533-3500 www.history.utah.gov/historicpreservation/historicpreservation.html
Vermont		10% state credit in designated downtown areas to projects already approved for the 20% federal credit. 25% state credit available for projects that do not qualify for the federal tax credit, up to \$25,000/project. This credit can also be used as a mortgage credit certificate. Within “village centers” a 5% credit can be coupled with federal credit. \$1,000,000 state cap in 2004 for historic and non-historic projects.		Vermont Division for Historic Preservation 802-828-3211 www.historicvermont.org
Virginia	Local option. No historical benefit, but substantial improvements on buildings at least 15 years old may be exempted from property tax assessments for up to 15 years.	25% for commercial and owner-occupied residential properties. Reconstruction and improvements must amount to at least 25% of the assessed value for owner-occupied buildings and at least 50% for non-owner occupied buildings. Carryover is ten years. National and State register properties eligible. DOI standards apply. No caps. State credit may be split off and sold separately.	Approximately 300 projects approved since the program began in 1997. Assessors must consider reduced property values attributable to easements on historic properties.	Virginia Department of Historic Resources: 804-367-2323 www.dhr.state.va.us

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Washington	Yes. Local option. Residential and commercial. 10-year special valuation. Minimum investment: 25% of building's assessed value prior to rehab.		42 cities and counties participate. Historic properties may be taxed according to their current, rather than "highest and best" use.	Washington Office of Archeology & Historic Preservation 360-407-0753 www.ocd.wa.gov/info/lgd/oahp
West Virginia		20% credit for private residential structures listed on the National Register; 10% credit for rental residential and income-producing structures eligible for the federal credit. Properties must be listed on national, state, or local registers. DOI standards apply. Minimum expenditure is 20% of the property's basis. Carry forward: 5 years. No caps.	Approximately 231 commercial projects approved since the program began in 1990. Approximately 15 residential projects approved since the program began in 2000.	West Virginia Historic Preservation Office 304-558-0220 www.wvculture.org/shpo/index.html
Wisconsin		25% credit for owner-occupied residential properties. Per-project cap: \$10,000. Minimum investment: \$10,000 over 2 years; extendable to 5 years. Also a 5% credit for commercial properties, not subject to caps. Can be coupled with federal 20% credit. Minimum investment: expenses equal to building's adjusted basis.	Approximately 387 commercial projects approved since the program began in 1988. Approximately 1000 residential projects approved since the program began in 1992.	State Historical Society of Wisconsin: 608-264-6500 www.shsw.wisc.edu/about/index.html
Wyoming				Wyoming State Historic Preservation Office 608-264-6500 wyoshpo.state.wy.us/index.htm

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District of Columbia			Historic properties may be assessed according to their actual rather than “highest and best” use.	District of Columbia Historic Preservation Division 202-442-4570 planning.dc.gov/preservation/index2.shtm

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