

ALTERNATIVE INCENTIVES

GRANTS, LOANS, CREDITS, & DEDUCTIONS

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ALTERNATIVE INCENTIVES

AMERICANS WITH DISABILITIES ACT AND TAX INCENTIVES

With the passage of the American's with Disabilities Act (ADA) in 1990 (PL 101-336), access to properties open to the public is a civil right. Most historical buildings were not designed to be readily accessible for people with disabilities, yet accommodating people with disabilities could jeopardize the significance and integrity of the historic nature of the property. In 1997, this Act was amended to balance accessibility and historic preservation.

The Americans with Disabilities Act requires equal opportunity for persons with disabilities in employment, government programs, telecommunications, transportation, and places of public accommodations, and can be assumed to be all buildings within a downtown commercial district. To the greatest extent possible, historic properties must be made as accessible as non-historic properties.

Two tax incentives are available to businesses to help cover the cost of making access improvements:

DISABLED ACCESS TAX CREDIT (26 USC 44)

- This credit was created in 1990 specifically to help small businesses cover ADA related eligible access expenditures
- This credit cannot be used for new construction. Use is limited for adaptations to existing facilities that are required to comply with ADA
- The amount of the credit is equal to 50% of the eligible access expenditures in a year, up to a maximum expenditure of \$10,250. There is no credit for the first \$250 of expenditures. The maximum tax credit, therefore, is \$5,000.

EXPENDITURES TO REMOVE ARCHITECTURAL AND TRANSPORTATION BARRIERS TO THE HANDICAPPED AND ELDERLY (26 USC 190)

- This deduction was established under Section 190 to help businesses of any size with the removal of architectural or transportation barriers.
- The renovations under Section 190 must comply with applicable accessibility standards (Architectural and Transportation Barriers Compliance Board)
- The amount of the deduction is a maximum of \$15,000 per year.

ELIGIBLE PROJECTS

- The Disabled Access Credit can be used for architectural adaptations, equipment acquisitions, and services such as sign language interpreters. Other eligible expenditures include:
 - provision of readers for customers or employees with visual disabilities
 - provision of sign language interpreters
 - purchase of adaptive equipment
 - production of accessible formats of printed materials (i.e., Braille, large print, audio tape, computer diskette)

- removal of architectural barriers in facilities or vehicles (alterations must comply with applicable accessibility standards)
- fees for consulting services (under certain circumstances)
- The Expenditures deduction can be used for architectural or transportation adaptations and include:
 - provisions to make any facility or public transportation vehicle owned or leased by the taxpayer for use in connection with his trade or business more accessible to, and usable by, handicapped and elderly individuals

ELIGIBLE ENTITIES

- The Disabled Access Credit: A business that for the previous tax year had either revenues of \$1,000,000 or less or 30 or fewer full-time workers
- The Expenditures deduction may be used by any business

ADDITIONAL NOTES

- Architectural barriers are physical features that limit or prevent people with disabilities from obtaining the goods or services that are offered. They can include narrow parking spaces, a step or steps to an entrance or sales area of a store, round doorknobs or other hardware difficult to grasp, narrow aisles, high counters, and fixed tables and chairs.
- A tax credit is subtracted from your tax liability after you calculate your taxes, while a tax deduction is subtracted from your total income before taxes, to establish your taxable income.
- Small businesses can use the incentives in combination if the expenditures incurred qualify under both Section 44 and Section 190. For example, a small business that spends \$20,000 for access adaptations may take a tax credit of \$5,000 (based on \$10,250 of expenditures), and a deduction of \$15,000. The deduction is equal to the difference between the total expenditures and the amount of the credit claimed.

Example: A small business' use of both tax credit and tax deduction

\$20,000 cost of access improvements (rest room, ramp, three doorways widened)

-\$5,000 maximum credit

\$15,000 remaining for deduction

- The tax credit and deduction can be used annually. Expenses cannot be carried over from one year to the next and a credit or deduction claimed for the portion that exceeded the expenditure limit the previous year. However, if the amount of the entitled credit exceeds the amount of taxes owed, the unused portion may be forwarded to the following year.
- The disabled access credit is claimed on IRS Form 8826
- For further details and information, these incentives should be reviewed with an accountant or discussed with a local IRS office or the contact below.

PUBLICATIONS

- ADA Guide for Small Businesses
- ADA Tax Incentive Packet for Businesses
- ADA Guide for Small Towns
- The ADA and City Governments: Common Problems
- Common ADA Errors and Omissions in New Construction and Alterations

NOTE: Access tax pack site below for full listing of available publications

FURTHER INFORMATION:

ADA Home Page

www.usdoj.gov/crt/ada

ADA Tax Incentives Packet

www.usdoj.gov/crt/ada/taxpack.htm

This packet contains information on the disabled credit available for small businesses and the tax deduction available for businesses of any size to help offset costs improving accessibility for customers or employees with disabilities. It also contains IRS forms for claiming the credit, a list of ADA publications available free from the Department of Justice, and a list of telephone numbers and Internet sites for answers to ADA questions.

The established design criteria for the construction and alteration developed by the ADA Access Board are known as the ADA Accessibility Guidelines (ADAAG).

ADAAG

www.access-board.gov/adaag/html/intro.htm

The Internal Revenue Service provides information about tax code provisions including tax credits (Section 44) and deductions (Section 190) that can assist businesses in complying with the ADA.

Tax code - information about ADA tax incentives

800-829-1040 (voice)

800-829-4059 (TTY)

Tax code - legal questions about ADA tax incentives

202-622-3120 (voice)

TTY: use relay service

To help businesses with their compliance efforts, Congress established a technical assistance program to answer questions about the ADA.

The Department of Justice toll-free ADA Information Line

800-514-0301 (voice)

800-514-0383 (TDD)

GETTY CENTER GRANTS

The Getty Grant Program provides Conservation Grants to provide support for art collections, historic buildings, and archaeological sites. All grants promote the understanding and conservation of the visual arts. Grant category areas include research, conservation, and education and professional development. Since its inception in 1984, the Getty Grant Program has awarded over \$177 million to support over 3,000 projects in more than 150 countries. Matching requirements vary according to the type of grant.

The following grants are available:

- Museum Conservation Grants: Survey and Treatment
- Architectural Conservation Grants; Planning and Implementation
- Special Initiative: Campus Heritage Grants
- Education and Training Grants

Museum Grants are designed to assist institutions in caring for their permanent collections. Survey Grants assist museums in identifying conservation requirements of art collections. Treatment Grants support conservation treatment of works of art of artistic significance. **For further information contact web site below.**

Architectural Conservation Grants support organizations throughout the world in their efforts to preserve buildings or sites of outstanding architectural, historical, and cultural significance. Planning Grants assist in the initial development of an overall architectural conservation plan. Implementation Grants assist in the actual conservation of a building's historic structure and fabric.

Campus Heritage Grants assist colleges and universities in the United States to plan for the preservation of their significant historic buildings, sites, and landscapes.

Education and Training Grants are available for conservation training programs, museums, and other non-profit organizations to apply for various types of support that contribute to the professional development of conservators. **For further information contact web site below.**

FURTHER INFORMATION:

The J. Paul Getty Trust

www.getty.edu/grants

Architectural Conservation Planning Grants Getty Center Grants

- Provide up to \$75,000 for the research, documentation, and analysis for development of a comprehensive conservation plan
- Focus on historic structure and fabric of buildings and conservation issues related to setting

ELIGIBLE PROJECTS

- Funded activities include building condition surveys, use and maintenance planning, existing condition or technical drawing preparation, conservation technique testing and recommendations, budget estimates, comprehensive planning documents such as a conservation master plan or historic structures report
- Training opportunities
- May include temporary stabilization measures or development of archaeological site management plans

ELIGIBLE ENTITIES

Non-profit, charitable organizations. With the owner's approval, other nonprofit organizations involved in the care of the building may also be eligible.

In addition, the building must:

- be owned by a non-profit, charitable, or tax-exempt organization that is committed to its long-term preservation and maintenance;
- be accessible to or used for the benefit of the community; and
- possess the highest available governmental listing of significance available in the country in which it is located

Projects focused primarily on architectural replacement, routine maintenance, commercial reuse, or new construction are not eligible. Funding is not available for completed work or for overhead costs.

TIMING

- April 10 deadline for Architectural Conservation Grants and Campus Heritage Grants

PROCEDURE

- First step in applying is to submit a preliminary letter of inquiry to determine eligibility. For information on the preliminary procedures and the grant process contact the web site below.

FURTHER INFORMATION:

The Getty Grant Program

www.getty.edu/grants

Architectural Conservation Implementation Grants Getty Center Grants

- Provide up to \$250,000 for the actual conservation of an historic structure and fabric of a building or site
- Grants are intended to serve as models of conservation practice

ELIGIBLE PROJECTS

- Grants are highly selective and eligibility is limited to projects for which planning work has been completed, including a conservation work plan, budget, and technical drawings and specifications
- Projects should include on-site training opportunities for students or professionals in architectural conservation or related disciplines, or for staff involved in ongoing building maintenance and preservation

ELIGIBLE ENTITIES

- Non-profit, charitable organizations. With the owner's approval, other nonprofit organizations involved in the care of the building may also be eligible.

In addition, the building must:

- be owned by a non-profit, charitable, or tax-exempt organization that is committed to its long-term preservation and maintenance;
- be accessible to or used for the benefit of the community; and
- possess the highest available governmental listing of significance available in the country in which it is located

Projects focused primarily on architectural replacement, routine maintenance, commercial reuse, or new construction are not eligible. Funding is not available for completed work or for overhead costs.

TIMING

- April 10 application deadline

PROCEDURE

- First step in applying is to submit a preliminary letter of inquiry to determine eligibility. For information on the preliminary procedures the grant process, and frequently asked questions, contact the web site below.

FURTHER INFORMATION:

The Getty Grant Program

www.getty.edu/grants

Campus Heritage Grants Getty Center Grants

- Assist U.S. colleges and universities to manage and preserve the integrity of their significant historic buildings, sites, and landscapes

ELIGIBLE PROJECTS

- Focus on campus-wide preservation initiatives
- Historic resources surveys to create comprehensive inventory and to prepare nominations for historic designation for buildings, districts, and landscapes
- Preservation master plans for a campus or to augment an existing master plan with an historic preservation component
- Conservation analyses and working specifications, including documentation for building groupings or landscape, or preparation of historic structure or landscape report

ELIGIBLE ENTITIES

- United States colleges and universities

Projects focused primarily on single buildings or sites, maintenance, reconstruction or replacement, upgrades, and new construction are not eligible.

Majority of grants made for planning activities. Implementation may be available on a limited basis for projects where planning and analysis have already taken place and a work program has already been determined.

TIMING

- April 10 application deadline

PROCEDURE

- First step in applying is to submit a preliminary letter of inquiry to determine eligibility. For information on the preliminary procedures the grant process, and frequently asked questions, contact the web site below.

FURTHER INFORMATION:

The Getty Grant Program

www.getty.edu/grants

NATIONAL ENDOWMENT FOR THE ARTS (NEA) GRANTS FOR ARTS PROJECTS

NEA offers grants that facilitate historic preservation through categories that support feasibility studies or historic rehabilitation planning. The following grant information is limited to specific funding for historic preservation activities, please note that each grant also funds other types of activities. Grants are not available for construction or acquisition.

ACCESS TO ARTISTIC EXCELLENCE

This category offers Standard Review Grants that may be applicable for certain projects related to historic properties. Funded activities can be loosely divided into two areas: Innovation and Stewardship. Grants are generally for over \$10,000.

Innovation refers to activities that are design related and include competitions, commissions, workshops involving new projects, exhibitions of recent work, publications, and conferences or gatherings that promote innovation in design practice.

Stewardship refers to projects that protect, share, or celebrate our collective design heritage and include historic preservation activities, exhibitions and publications of the design of the past, education and outreach, and conferences and gatherings that promote the heritage and conservation of design.

- Funding is not available for construction, purchase, or renovation of facilities.
- Funding is available for predevelopment studies, design fees, and community planning.
- Grants also support events and activities related to cultural festivals, productions, or heritage tourism programs.

CHALLENGE AMERICAN FAST TRACK REVIEW GRANTS

This program offers support to small and mid-sized organizations for projects that promote arts and related programs to underserved populations whose opportunities for art experience may have limits of geography, ethnicity, economics, or disability. Funded activities can be loosely divided into two areas: Arts in Community Development and Professional Arts Programming. Grants are for \$10,000 each.

ARTS IN COMMUNITY DEVELOPMENT ELIGIBLE ACTIVITIES

- Architectural studies, design completions, charettes (design workshops), or feasibility plans for the renovation, restoration, or adaptive reuse of facilities or spaces for cultural activities.
- The revitalization or improvement of cultural districts through lighting, signage, or professionally managed promotional events.
- Festivals, particularly celebrations of local or regional cultural heritage.
- Promotion of arts events or cultural resources through the professional design and distribution of material such as calendars, Web sites, brochures, and souvenir programs. This may include projects that address cultural tourism efforts.

- Professionally directed public art projects such as murals, sculptures, or environmental art.

FURTHER INFORMATION:

National Endowment for the Arts (NEA) <http://arts.endow.gov/grants/apply/GAP05/GrantProgDescrip.html>
<http://arts.endow.gov/grants/apply/GAP05/Design.html>

NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH) GRANTS

The National Endowment for the Humanities (NEH) Challenge Grants help institutions and organizations secure long-term improvements in and support for their humanities programs and resources. Eligible entities include any U.S. non-profit such as historical societies and historic sites, museums, public libraries, research institutions, scholarly associations, state humanities councils, colleges and universities, public television, radio stations, and other non-profit organizations. Grants may require significant matching funds.

Grants are most commonly used to establish endowments for ongoing humanities activities such as education, public programming, scholarly research, and preservation programs. Types of activities include faculty and staff positions, lectures or exhibition series, visiting scholars, publishing subventions, consultants, maintenance of facilities, acquisitions and preservation/conservation programs.

Consultation Grants for Museums, Libraries, and Special Projects

This grant program is designed to help groups such as historical organizations, community organizations, museums, and libraries create a new project or develop a new interpretive direction for an institution. Grants are up to \$10,000.

Projects should convey significant humanities ideas to the public, use creative formats to engage an audience, examine ideas and topics within a regional or national context and expand their impact and mission by involving new audiences or by serving as models to other organizations.

ELIGIBLE ACTIVITIES

- Historical organizations and museums projects that create interpretive exhibitions, interpret a historic site, and produce catalogs, public symposia and web sites to support the interpretation program.
- Libraries and archives projects that make collections accessible through reading or film discussion series, traveling exhibits, lectures, and public symposia. Curriculum materials, brochures, and websites are permissible support items for funding.
- Special projects that are usually sponsored by other groups than the above organizations. These are envisioned to be broad, inter-disciplinary formats to reach a regional or national audience at diverse venues and locales. Components may include a discussion series, lectures, or symposia, as well as related exhibits, publications, brochures or websites.

Implementation Grants for Museums and Historical Organizations

Similar to the consultation grants, this program supports the realization of long-term exhibits, historic site interpretation, and supporting materials such as symposia, publications, websites, and related programming. Grants are up to \$350,000.

Projects include final consultation with scholars or professional experts, final exhibit design, exhibit fabrication, crating and shipping, website development, publicity costs, public program presentation costs, and audience evaluation.

Preservation Assistance Grants

This grant program assists small and mid-sized institutions such as historical societies, museums, libraries, archival repositories, town and county records offices, smaller departments within colleges and universities, and other similar organizations, to improve their capability to care for their humanity-related collections. Such collections may consist of architectural and cartographic records, archeological and ethnographic artifacts, historical objects, decorative and fine arts, furniture, textiles, archives and manuscripts, books and journals, prints and photographs, moving images, and sound recordings.

Applicants must consult with specialists whose preservation and conservation skills and experiences are related to the types of collections and activities that are the focus of their projects.

ELIGIBLE ACTIVITIES

- Assessment and recommendations reports for management and collection needs
- Disaster preparedness and response plans
- Environmental monitoring programs, pest management, security or fire protection
- Lighting and storage studies
- Assessing conservation treatments for selected collection items and materials
- Permanent storage furniture and supplies, and monitoring equipment

We the People Challenge Grants in United States History, Institutions and Culture

To help Americans make sense of their history and the world around them, NEH has created an initiative “We the People,” which encourages exploration of significant events and themes in our Nation’s history and culture and which advances knowledge of the underlying principles that define America in their full historical and institutional context.

Support may be provided for strategic planning to improve a program by items for:

- Construction, renovation, and maintenance
- Preservation and conservation programs
- Acquisition of materials and equipment
- Direct expenditures through long-term depleting or bridging funds
- Establishing endowments which generate expendable earnings for program activities

FURTHER INFORMATION:

National Endowment for the Humanities
(NEH)

www.neh.gov/grants/guidelines/challenge.html

NATIONAL TRUST FOR HISTORIC PRESERVATION

The National Trust for Historic Preservation (NTHP) provides leadership, education, advocacy and resources to save America's diverse historic places and revitalize communities. Support for the National Trust is provided by membership dues, endowment funds, contributions, and grants.

COMMUNITY PARTNERS

Community Partners assists preservation organizations, local governments and community development corporations in revitalizing historic properties, central business districts and urban neighborhoods.

- National Main Street Center
- National Trust Loan Funds
- Preservation Development Initiative
- Banc of America Historic Tax Credit Fund
- National Trust Small Deal Fund

FORUM

- Cynthia Woods Mitchell Fund
- Johanna Favrot Fund
- Preservation Services Fund

ADDITIONAL NTHP RESOURCES

- Center for Preservation Leadership
- Heritage Tourism
- Preservation Leadership Training
- Your Town Design Workshops

FURTHER INFORMATION:

National Trust for Historic Preservation

www.nationaltrust.org

The Trust's regional offices bring programs and tools of the National Trust to local communities. They offer technical assistance through consultations, field visits and financial assistance, primarily through small grants to help jump start local efforts. They convene educational preservation programs, and work to foster preservation-friendly public policies that affect historic places. They also provide leadership on issues that concern their particular region.

NTHP
Western Region Office

www.nationaltrust.org/about_the_trust/regional/western.html

National Main Street Center National Trust for Historic Preservation

The National Trust's Main Street Center offers a variety of consulting services that help communities identify revitalization issues and solutions and build or fine-tune local efforts. These services include basic and advanced training, analysis and consultation on a wide range of commercial district revitalization topics—all customized to local needs and resources.

The Center can assist your district with a comprehensive range of commercial district revitalization issues, including the following:

- Organizational Development
- Planning
- Business Retention/Recruitment
- Property Development
- Appearance of the District
- Transportation Planning
- Small Business Assistance
- Parking
- Funding for Revitalization
- Market Analysis
- Market-Driven Promotions

FURTHER INFORMATION:

National Main Street Center

<http://www.mainstreet.org>

National Trust Loan Funds (NTLF) National Trust for Historic Preservation

NTLF have a 30-year record of lending to low-income historic districts and to specific endangered historic resources. The program consists of two preservation revolving funds. Combined asset base of these Funds has grown since 1994 from approximately \$4 million to a total of \$10 million.

- **INNER-CITY VENTURES FUND**

Finances community development projects that result in preserving historic properties that benefit low, moderate, or mixed income neighborhoods.

- **NATIONAL PRESERVATION LOAN PROGRAM**

Funding for a variety of preservation projects that may include establishing or expanding local and statewide preservation revolving funds, acquiring and/or rehabilitating historic buildings, sites, structures and districts, and preserving National Historic Landmarks.

ELIGIBLE PROJECTS

- Acquisition, stabilization, rehabilitation and/or restoration of historic properties in conformance with the Secretary of the Interior's Standards for the Treatment of Historic Properties

ELIGIBLE ENTITIES

- Tax-exempt non-profit organizations or local governments
- Eligible organizations may enter into a partnership or joint venture with another non-profit or for-profit entity, provided the other party is pivotal to the project

ELIGIBLE PROPERTIES

- Local, state, or nationally designated historic resources
- Contributing resources in a certified local, state or national historic district
- Resources eligible for listing on a local, state or national register

LOAN TERMS

- From \$50,000 to \$350,000 depending on use of funds
- Terms range from one to three years depending on the use of funds; repayment schedules are flexible
- Collateral is required
- Closing fees are charged

FURTHER INFORMATION:

National Trust for Historic Places

http://www.nationaltrust.org/community_partners/loan.html

Preservation Development Initiative National Trust for Historic Preservation

This program combines a comprehensive approach to preservation-based economic revitalization. PDI helps targeted city governments assess, develop, and realize the full economic potential of their historic sites, landmarks and districts. The breadth of historic preservation resources and opportunities is first identified through a comprehensive assessment. Cities then set priorities for follow-up program assistance from the National Trust's Main Street, Community Partners, Regional Office and Heritage Tourism programs. This may include, for instance, providing matching grants to create a historic real estate revolving fund or organizing a city-wide Main Street program.

To support economic and community development through historic preservation, the PDI office:

- Designs 'packages' of comprehensive technical and financial services for client communities;
- Develops preservation-based economic development strategies, financial incentive programs, and preservation development demonstration projects;
- Uses the broad array of National Trust expertise in interdisciplinary teams and programs; and
- Builds strategic partnerships.

FURTHER INFORMATION:

National Trust for Historic Preservation	www.nationaltrust.org/pdi

Tax Credit Equity Investments

National Trust for Historic Preservation

Banc of America Historic Tax Credit Fund

This fund is a partnership between the National Trust and Bank of America and managed by a subsidiary of the Trust that provides tax credit equity to for-profit and non-profit developers rehabilitating historic properties as well as New Markets Tax Credits. The Fund offers the National Trust's expertise in historic preservation, combined with the resources and financial strength of Bank of America. It is managed by the National Trust Community Investment Corporation, a for-profit subsidiary of the National Trust. The fund:

- Invests in projects eligible for the Federal and state historic rehabilitation tax credit.

ELIGIBLE PROJECTS

- Buildings listed, or eligible for listing, in the National Register of Historic Places
- Rehabilitations having National Park Service approved Parts 1, 2 (prior to investment), and 3 (upon project completion) of the Historic Preservation Certification Application
- Non-historic, non-residential buildings built before 1936

ELIGIBLE USES

- Multi-family rental housing
- Office and retail
- Mixed-use
- Special purpose buildings (performing arts facilities, museums, schools, community centers)

CREATING THE PARTNERSHIP

Call or email the National Trust to discuss your project with an acquisitions manager, including such items as:

- Support of local historic preservation organizations, the community, and public officials
- Development team and their experience with rehabilitation tax credits projects
- Development budget and sources of financing

The Banc of America Historic Credit Fund offers competitive pricing, flexible pay-in and reasonable deal terms and structuring. Developers also have access to Bank of America's full line of debt and equity products, as well as the nationwide resources of the National Trust.

FURTHER INFORMATION:

The ntcicfunds website also contains a rehabilitation tax credit guide, an interactive, online tutorial on qualifying, earning and redeeming the 10% and 20% rehabilitation tax credits.

Banc of America Historic Tax Credit Fund

www.ntcicfunds.com

NTHP acquisitions manager email

Community_partners@nthp.org

Tax Credit Equity Investments
National Trust for Historic Preservation
National Trust Small Deal Fund

Is a partnership between Tax Credit Capital and a subsidiary of National Trust for Historic Preservation designed to help developers of historic properties that generate an equity investment of less than \$650,000 (total project costs of approximately \$4 million or less). The Fund operates on the belief that the most efficient way to get these smaller transactions done is to use a standard deal template. Using a set pay-in structure, standard documentation, and streamlined due diligence process, the Fund's closing costs are nominal (\$10,000). Developers are responsible for their own counsel, and are strongly encouraged to use counsel with tax credit experience.

The National Trust Small Deal Fund pays up to \$.89/\$1.00 of credits it receives. The equity is paid in installments. A nominal (\$100) contribution is made at closing, 85% is paid upon receipt of a Part III from the National Park Service, and the remaining 15% (less the initial \$100) is paid in at 6 months of breakeven operations.

FURTHER INFORMATION:

National Trust for Historic Preservation

www.ntcicfunds.com

Cynthia Woods Mitchell Fund

National Trust for Historic Preservation Forum

NOTE: National Trust Forum membership is required in order to receive a grant.

Fund purpose is to assist in the preservation, restoration, and interpretation of historic interiors. Grants range from \$2,500 to \$10,000. It is anticipated that total grants of \$50,000 per year will be made. With rare exception, grants require a dollar-for-dollar match.

ELIGIBLE PROJECTS

- Consultant services with expertise in architecture, planning, paint analysis, archeology, fund raising, media relations, education, or graphic design
- Professional advice to strengthen management capabilities
- Designing, producing and marketing print and video communications materials
- Sponsoring preservation conferences and workshops
- Designing and implementing innovative preservation education programs

Acquisition of real property or objects, staff salaries, overhead costs, construction or other capital improvement costs, expenses incurred prior to the award date, and bricks and mortar construction, repair, and rehabilitation are not eligible.

ELIGIBLE ENTITIES

- Non-profit organizations
- Government agencies
- Individuals and for-profit businesses if the project involves a National Historic Landmark

SELECTION CRITERIA

- Historic significance of the property
- Extent to which the requested assistance will act as seed money to make a difference in preserving, restoring or interpreting the historic interior, including what other funds might be leveraged by an award
- Effort which owners and local supporters are willing to commit to the project
- Potential of project to be a catalyst for further positive action to benefit other historic interiors, properties, neighborhoods, or communities
- Adequacy of plans for the future maintenance of the property or the continuation of the activity for which grant support is requested
- Ability and willingness of applicant to carry out proposed plans or activities

TIMING

- One funding round each year. Applications must be postmarked by February 1.

FURTHER INFORMATION:

NTHP Forum

www.nationaltrust.org/join/forum_memberships.asp

Johanna Favrot Fund National Trust for Historic Preservation Forum

NOTE: National Trust Forum Membership is required in order to receive a grant. Fund purpose is to save historic environments in order to foster appreciation of the nation's diverse cultural heritage and to preserve and revitalize the livability of the nation's communities. Grants range from \$2,500 to \$10,000. It is anticipated that total grants of \$50,000 per year will be made. Grants require a dollar-for-dollar match.

ELIGIBLE PROJECTS

- Consultant services with expertise in architecture, planning, economics, archeology, fund raising, media relations, education, or graphic design
- Professional advice to strengthen management capabilities
- Designing producing and marketing print and video communications materials
- Sponsoring preservation conferences and workshops
- Designing and implementing innovative preservation education programs

Acquisition of real property or objects, staff salaries, overhead costs, construction or other capitol improvement costs, expenses incurred prior to the award date, and bricks and mortar construction, repair, and rehabilitation are not eligible.

ELIGIBLE ENTITIES

- Non-profit organizations
- Government agencies
- Individuals and for-profit businesses if the project involves a National Historic Landmark

SELECTION CRITERIA

- Historic significance of the property, and the present or potential charm of the property, neighborhood, or community
- Extent to which the requested assistance will act as seed money to make a difference in preserving or rehabilitating an historic property, including what other funds might be leveraged by an award
- Effort which owners and local supporters are willing to commit to the project
- Potential of project to be a catalyst for further positive action to benefit other adjacent historic properties, neighborhoods, communities, or open space
- Adequacy of plans for the future maintenance of the property or the continuation of the activity for which grant support is requested
- Ability and willingness of applicant to carry out proposed plans or activities

TIMING

- One funding round each year. Applications must be postmarked by February 1.

FURTHER INFORMATION:

NTHP Forum

www.nationaltrust.org/join/forum_memberships.asp

Preservation Services Fund National Trust for Historic Preservation Forum

NOTE: National Trust Forum Membership is required in order to receive a grant.

Fund purpose is to encourage preservation at the local level by providing seed money for preservation projects. Grants help stimulate public discussion, enable local groups to gain technical expertise needed for particular projects, introduce the public to preservation concepts and techniques, and encourage financial participation by the private sector. Grants range from \$500 to \$5,000. It is anticipated that total grants of \$50,000 per year will be made. Grants require a dollar-for-dollar match.

- Applications must be mailed to the appropriate National Trust regional office.
- Applicants must contact their regional offices to discuss the project before applying.

ELIGIBLE PROJECTS

Planning: Support for obtaining professional expertise in architecture, archeology, engineering, preservation planning, land-use planning, fund raising, organizational development and law.

- Hiring a preservation architect or landscape architect to produce an historic structures report or landscape master plan
- Hiring a preservation planner to produce design guidelines for an historic district
- Hiring an organizational development consultant to facilitate a strategic planning retreat for a preservation non-profit
- Hiring a real estate development consultant to develop an economic feasibility study for the reuse of a threatened structure
- Hiring a fund raising consultant to develop a capital campaign for a building rehabilitation
- Sponsoring a community forum to develop a shared vision for the future of an historic neighborhood

Education and Outreach: Support for preservation education activities to educate the public.

- Sponsoring a workshop on the preservation of burial grounds or cultural landscapes
- Underwriting travel costs or honoraria for a keynote speaker at a statewide preservation conference
- Preparing a manual on the use of transportation enhancement funds for preservation projects
- Developing curriculum on ethnic heritage of school children
- Hiring a media relations consultant to develop a media campaign for an endangered properties list

Acquisition of real property or objects, academic research, historic resource surveys, and building or other construction activities are not eligible.

ELIGIBLE ENTITIES

- Non-profit incorporated organizations or public agencies
- Capable of matching the grant amount dollar-for-dollar

ELIGIBLE SOURCES OF MATCHING FUNDS

- Cash contributions from private or public sources
- Earned income from registration fees or fund raising activities

Staff salaries and organizational overhead costs are not eligible.

SELECTION CRITERIA

- Critical and urgent need
- Uniqueness and significance
- Timetable
- Personnel qualifications
- Budget, Match, and Support
- Long Term Results
- Effects on other local preservation activities

CONDITIONS

- Grantees must be National Trust Forum members
- Consultants must be approved by the National Trust before grants funds are disbursed
- At least three competitive bids must be obtained for any procurement of services that exceeds \$10,000
- Applicants must agree not to discriminate against any employee or applicant for employment because of race, color, religion, sex, age, national origin or sexual orientation
- Grant recipients must include acknowledgement of National Trust financial support in all printed materials generated for the project
- All preservation work must conform to the Secretary of the Interior's Standards
- PSF grants or matching funds cannot be used to influence a member of Congress to favor or oppose any legislation or appropriation
- All work supported by previous PSF awards must have been satisfactorily completed and a final report and financial accounting of the grant approved.

TIMING

- Contact the National Trust regional office to obtain information regarding application deadlines

FURTHER INFORMATION:

NTHP Forum

www.nationaltrust.org/join/forum_memberships.asp

NTHP Western Office

www.nationaltrust.org/about_the_trust/regional/western.html

Additional Programs

National Trust for Historic Preservation

- **CENTER FOR PRESERVATION LEADERSHIP** www.nationaltrust.org/plt
 - Mission to strengthen and support a network of committed and informed preservation leaders by providing the tools and resources needed to carry out preservation activities in their own communities
 - Training is provided to increase the capacity of organizations and agencies working in the field of historic preservation
 - Programs include Preservation Leadership Training and the Better Boards workshop

- **HERITAGE TOURISM** www.nationaltrust.org/heritage_tourism
 - The National Trust Heritage Tourism Program is a fee-for-service consultation that offers a network of partners and resources
 - Assists in assessing resources and creating plans for sustainable heritage tourism programs
 - Provides a national awareness and advocacy role

- **PRESERVATION DEVELOPMENT INITIATIVE** www.nationaltrust.org/pdi
 - PDI will help local leaders make preservation a central part of their community's broader economic and community development strategy
 - Grant recipients will receive a range of assistance, including a comprehensive preservation development strategy
 - Organizational capacity building, commercial revitalization programming, residential redevelopment and heritage tourism are a few areas where the PDI can help

- **YOUR TOWN DESIGN WORKSHOPS** www.nationaltrust.org/your_town
 - Leadership initiative, developed by the National Trust and the National Endowment for the Arts, that responds to the design need of small towns and rural areas
 - Addresses issues of community integrity and character through process of design in a participatory workshop

PARTNERS FOR SACRED PLACES (PARTNERS)

National Center for the Stewardship and Preservation of Historic Religious Properties

NOTE: No direct grants or funding is available from the Partners but they actively encourage development of fund-raising skills.

Partners is the only non-sectarian, national non-profit organization that is dedicated to assisting communities and their congregations retain and actively use historic and older sacred properties. It is also dedicated to promoting an understanding of how sacred places can sustain communities. Assistance includes an information clearing house, a publication center, professional referrals, and training workshops that explain how to promote your property for community support and fund raising.

- Founded in 1989 by a national task force of religious, historic preservation and philanthropic leaders. Has served over 100,000 locally based sacred places across the nation.
- In 1998, published the landmark study *Sacred Places at Risk*, which defines for the first time the pattern and intensity of community service programs operating in aging and culturally valued religious buildings.

This study has further defined the focus of the Partners program:

- 90% or more of older congregations share their facilities with the larger community
- 80% of beneficiaries are non-members of the congregation
- More than 75% of congregations use their own facilities to house outreach programs
- These facilities face hundreds of thousands of dollars in deferred maintenance and repairs for roofs or other structural problems that put the existing buildings and programs at risk

PROGRAM ASSISTANCE

- **Information Clearinghouse** is a unique, broad-ranged resource that makes available over 8000 sources on 250 different subject categories focused on the care and use of older sacred places.
- **Sacred Places Toolkit** is a compilation of workbooks, case studies, videos, and web-based programs that assist congregations in defining their “public value” and describing it to policymakers, funders and other community partners.
- ***Open the Doors, See All the People: A Guide to Serving Families in Sacred Places*** explains creative ways to focus on providing services to children and families.
- **Sacred Trusts Conference** is a national conference with an audience of clergy, lay leaders, preservationists, community leaders and policymakers to discuss both care of buildings and outreach programs.
- **Advocacy Initiatives** actively carries the message of **Sacred Places at Risk** to civic leaders, funders, and policymakers to encourage creative ways to adopt broad support for older religious properties.

FURTHER INFORMATION:

Partners for Sacred Places

<http://www.sacredplaces.org/index.html>

SAVE AMERICA'S TREASURES

Save America's Treasures is a public-private partnership between the National Park Service and the National Trust for Historic Preservation dedicated to identifying and rescuing the enduring symbols of American tradition that define the nation. Grants are administered by NPS in partnership with the National Endowment for the Arts, the National Endowment for the Humanities, the Institute of Museum and Library Services, and the President's Committee on the Arts and Humanities. Grants are awarded through a competitive process.

Grants require a dollar-for-dollar non-federal match, which can be cash or donated services. The grant and match must be used during the grant period to execute the project. The minimum grant request for collections projects is \$50,000, the minimum grant request for historic property projects is \$250,000. Maximum grant request for all projects is \$1 million.

ABOUT THE PARTNERSHIP

- The National Trust for Historic Preservation works to help official projects of SAT encourage local preservation efforts, and attract gifts to support community projects
- The National Endowment for the Arts pre-reviews applications for collections, artworks, and monuments and administers the arts-related grants
- The General Services Administration assists the NPS in initial application review and coordinating the expert panel
- All partners offer technical assistance and advice about the program

ELIGIBLE PROJECTS

Preservation and/or conservation work on nationally significant intellectual and cultural artifacts and nationally significant historic structures and sites. Intellectual and cultural artifacts include artifacts, collections, documents, sculpture and works of art. Historic structures and sites include historic districts, sites, buildings, structures and objects.

- A structure or building must be listed or considered eligible by the SHPO for listing on the National Register of Historic Places at the national level of significance.

ELIGIBLE ENTITIES

- Federal Agencies funded by the Department of the Interior and Related Agencies Appropriations Act
- Non-profit, tax-exempt 501(c) U.S. organizations
- Units of state or local government
- Federally recognized Indian Tribes
- Other federal agencies collaborating with a non-profit partner to preserve the historic properties or collections owned by the federal agency may submit applications through the non-profit partner
- Historic properties and collections associated with active religious organizations provided they meet the Grant Selection Criteria

Acquisition, surveys, inventories, cataloging, maintenance, curatorial work beyond the grant period, interpretive or training programs, reconstruction, moving buildings, new construction, and historic structures reports and condition assessments not part of a larger project, cash reserves, endowments, revolving funds, fund raising, work completed prior to announcement of the award are not eligible. Federal salaries, agency overhead or administrative costs for federal agency grantees are not eligible.

SELECTION CRITERIA

- Collections or historic properties must be nationally significant
- Collections or historic properties must be threatened, endangered or otherwise demonstrate an urgent preservation and/or conservation need
- Projects must address the threat and must have a clear public benefit
- Projects must be feasible, and the applicant must demonstrate ability to complete the project and match the federal funds

TIMING

- Application materials for the each grant cycle are available at the beginning of each year.

FURTHER INFORMATION:

Save America's Treasures
NPS

www.saveameericastreasures.org
<http://www2.cr.nps.gov/treasures/>

Save America's Treasures Official Project list for California (Since January, 2001)	
1894 Carmel Fallon Building	San Francisco
Amargosa Opera House and Hotel	Death Valley Junction
Angel Island Immigration Station	San Francisco
Breed Street Shul (Congregation Talmud Torah)	Los Angeles
Bullocks Wilshire Building	Los Angeles
Calexico Carnegie Library	Calexico
Captain Fletcher's Inn	Elk
Casa de Dana	San Luis Obispo
Charles Connick's Stained Glass Windows, Grace Cathedral	San Francisco
Conservatory of Flowers	San Francisco
Cooper-Molera Adobe	Monterey
Dr. John Marsh Stone House	Brentwood
Ennis-Brown House	Los Angeles
First Church of Christ, Scientist	Berkeley
Grabhorn Institute	San Francisco
Great Stone Church Monument, Mission San Juan Capistrano	San Juan Capistrano
Kelley House Museum	Mendocino
Knight Foundry Historic Water-Powered Iron Works	Sutter Creek
Manzanar Internment Camp Perimeter Fence, Manzanar National Historic Site	Independence
Peralta Hacienda Historical Park	Oakland
Rancho Los Cerritos Master Plan	Long Beach
The Doheny Mansion	Los Angeles
The Ebell of Los Angeles, Historic Women's Club	Los Angeles
U.S. Borax Company Headquarters	San Francisco
Western Philatelic Library Stamp Collection	San Francisco
Whelan Ranch House and Barn	Oceanside

THE 1772 FOUNDATION

Stewart B. Kean Foundation

The 1772 Foundation is named for its initial project, which was to restore the 23-acre Livingston/Kean Family estate as a museum in Union, New Jersey. Its Mission is to preserve and enhance American historical structures for generations to enjoy, with particular interest in farming, industrial development, transportation, and unusual historical buildings.

ELIGIBILITY

- Applications from anywhere in the United States will be accepted.
- Strong local support is a prerequisite for funding, and those organizations that have obtained matching funds are most favorably considered.
- No grants will be made to schools or churches, or for operating expenses, management fees, or professional fees.

SELECTION CRITERIA

In the interest of providing a prompt feedback on projects, the 1772 Foundation requires submission of a one-page letter of inquiry e-mailed from their web-site. The letter should include:

- A synopsis of the proposed project,
- A brief history of the site,
- A clear statement of funding needs.

Letters are reviewed throughout the year. Projects that appear to be a good match to the Foundation's mission and funding availability will be invited to submit a full application.

Previously funded projects include the U.S. Lighthouse Society in San Francisco, the Chamberlain Observatory in Colorado, the Brayton Grist Mill in Connecticut, the Willard Clock Museum in Massachusetts, the Battleship New Jersey in Middleton, and the Museum of the American West in Wyoming.

FURTHER INFORMATION:

The 1772 Foundation

www.1772foundation.org