

Applying for the Renaissance Zone Rehabilitation Tax Credits

The State Historical Society of North Dakota offers the opportunity for individuals interested in the rehabilitation tax credits to meet in person to discuss the project. Typically this provides an opportunity for the owner, architect or builder to show the SHSND representative the building and discuss the project. If there are any concerns about the project they can be expressed at that time. Typically this meeting would occur prior to the application being started, however it is not required. Please contact the SHSND to set up the meeting.

The State Historical Society of ND encourages owners and developers considering undertaking a tax credit project to talk with a tax expert. The SHSND offers Internal Revenue Service contact information if requested.

It is the Policy of the State Historical Society of North Dakota that the Secretary of the Interior's Standards for Rehabilitation ([Link](#)) and Guidelines for Rehabilitating Historic Building will be applied under the North Dakota Renaissance Zone for buildings listed in, or eligible for, the National Register of Historic Places and/or the North Dakota State Historic Sites Registry. The Standards apply to interior and exterior rehabilitation work.

Renaissance Zone projects involving rehabilitation and/or historic preservation and renovation will be reviewed for compliance with the Standards for Rehabilitation. Non-compliance with these Standards will result in disapproval of Renaissance Zone historic rehabilitation tax credits under the North Dakota Renaissance Zone program. Historic buildings are community assets and the Renaissance Zone law offers the opportunity for communities to promote the rehabilitation and preservation of these assets.

The SOI Standards for Rehabilitation were chosen as Standards for the North Dakota Renaissance Zone because they are a proven method of retaining the historic features and character of significant historic buildings in North Dakota and throughout the United States.

When owners of properties listed, or eligible for, the National Register of Historic Places or the State Historic Sites Registry apply for historic rehabilitation tax credits under the North Dakota Renaissance Zone and the federal historic rehabilitation tax credit program, the State Historical Society of North Dakota will defer the approval/disapproval of the historic rehabilitation application to the National Park Service. The reason is because the National Park Service is the recognized authority for the application of the SOI Standards for Rehabilitation.

Application Steps:

1. The Renaissance Zone Tax Credits do not require the Part I to be completed. ([link here](#)). This link provides Part I, II and III applications. The Part I application may be discarded when applying for the Renaissance Zone Tax Credits.
2. Complete and submit Part II of the application for the Federal Rehabilitation Tax Credits. Complete as many detailed description boxes on Part II as needed to fully describe your project. Submit as many photos as required to fully show the proposed project. Applications which are thorough and complete will aid in review time required. Inadequate, incomplete or inaccurate applications are likely to delay the review of your project. Submit your application to the State Historical Society of ND.
3. The State Historical Society of ND will review the application. All work will be reviewed using the Secretary of the Interior's Standard for Rehabilitation as the minimum standard. Proposed work that is not consistent with the SOI Standards will be identified; advice will be given to the owner, architect or builder in bringing the project into conformance with the SOI Standards. The SHSND will review the application within 10 Working Days. No fee is required for review of Renaissance Zone historic rehabilitation projects.

4. The SHSND will provide the owner with a "Conditional Letter to Proceed" if the project meets the SOI Standards. If the proposed work is not consistent with the SOI Standards it will be identified and advice will be given to the owner in bringing the project into conformance with the SOI Standards.
5. If you intend to purchase property in the Renaissance Zone and make improvements, Part II of the application must be submitted to the SHSND. The detailed description section may be preliminary and general enough to demonstrate the owner's intent to conform to the SOI Standards. The SHSND will issue a "Conditional Letter to Proceed" that will allow the purchase to proceed, provided that it is clear that the owner has read, understood, and applied the SOI Standards in planning the rehabilitation. You must submit a more detailed Part II Amendment prior to beginning improvements in order for the SHSND to fully review the project for Renaissance Zone rehabilitation tax credits.
6. Once the "Conditional Letter to Proceed is received, follow your Part II plans as agreed upon by the SHSND and begin the rehabilitation project.
7. Once the rehabilitation is complete, submit the Part III. Submit photos showing the completed work along with the Part III application. If all work was completed in conformance with the SOI Standards the owner will receive a letter indicating that the project has been approved and their tax credits are available to use.
8. Claim the Credits!