



AGENDA
CITY OF GLENWOOD SPRINGS
Planning and Zoning Commission
Regular Meeting
OCTOBER 22, 2024
Council Chambers, First Floor
101 W. 8TH STREET
6:00 PM

1 Attendance Instructions

A. Please click the link below to join the webinar:

<https://us02web.zoom.us/j/86380550264>

Or by Telephone dial:(for higher quality, dial a number based on your current location):

+1 719 359 4580 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

Webinar ID: 863 8055 0264

2 Roll Call

3 Conflicts of Interest

4 Receipt of the Minutes. Continued to next meeting.

5 Comments from citizens appearing for items not on the agenda

6 New Items

A. Infrastructure Project Updates

Discussion and/or Action

B. Historic Preservation Overview

7 Commissioner Comments

8 Director Comments

9 Adjournment



City Council
STAFF REPORT
City of Glenwood Springs
October 22, 2024

Agenda Item: Infrastructure Project Updates

Action Requested: N/A

Department: Engineering

Presented By: Ryan Gordon

Strategic Goals: Ryan Gordon, City Engineer

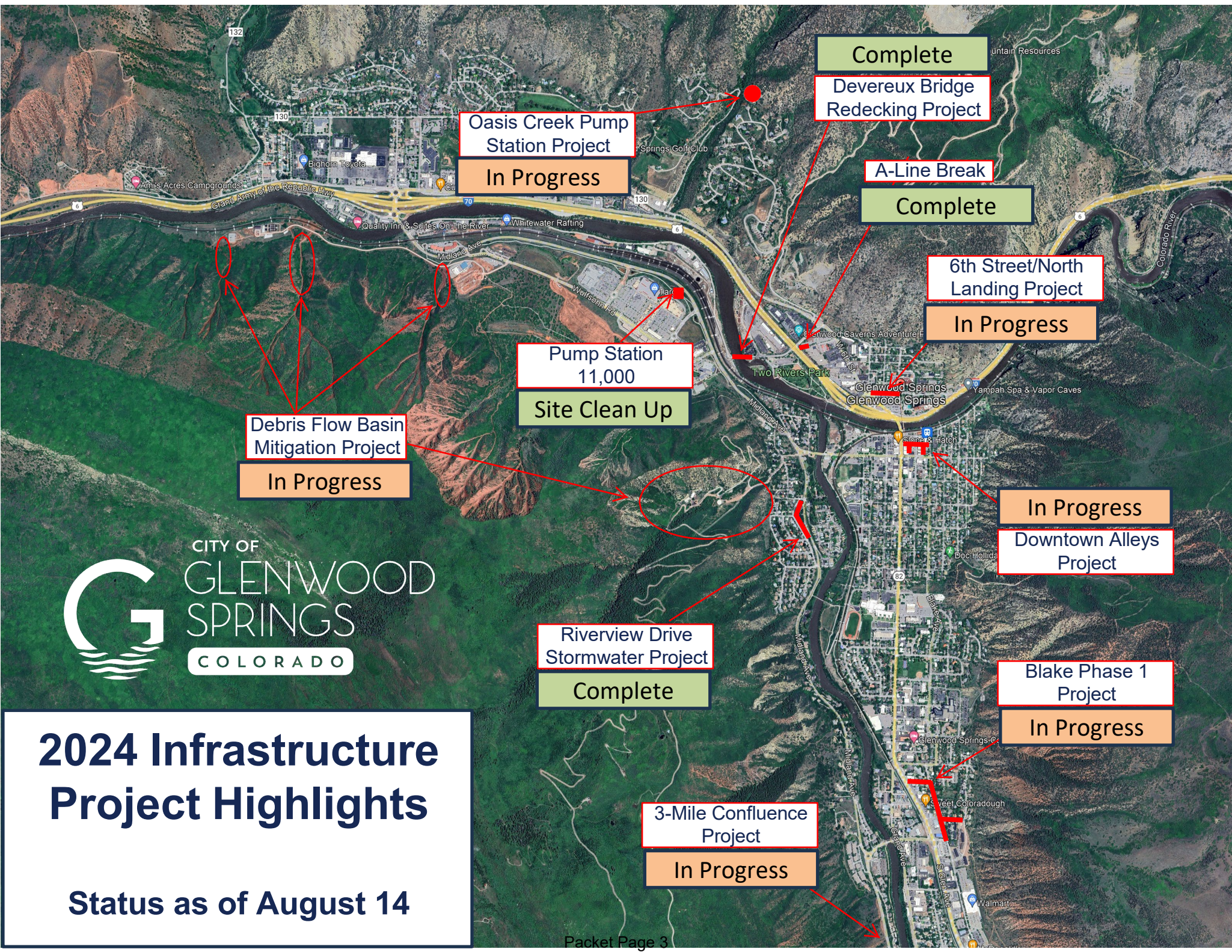
Background Info: Staff will provide an update to Council on current construction projects.

Issues: N/A

Fiscal Impact:

Legal Review:

Staff Recommendation: N/A



2024 Infrastructure Project Highlights

Status as of August 14



Planning and Zoning Commission Report

Date: October 22, 2024
To: Planning and Zoning Commission
From: Emery Ellingson, Planner
Subject: Historic Preservation Overview

N/A

ACTION ITEMS

None

BACKGROUND

City of Glenwood Springs has established by ordinance historic preservation guidelines, has a Historic Preservation Commission, and maintains a Certified Local Government (CLG) status with the State of Colorado. Although Planning and Zoning Commission is not actively involved with the process of designating local historic landmarks and districts, preservation can play an important role in community planning and development.

PROJECT SUMMARY

Staff presentation on historic preservation.

REVIEW CRITERIA AND STAFF ANALYSIS

N/A

REVIEWING AGENCY COMMENTS

N/A

ACTION ITEMS & STAFF RECOMMENDATIONS

No action items or recommendations at this time. Staff recommends the following resources on historic preservation:

[Preservation for a Changing Colorado](#)

[Measuring Economic Impacts of Historic Preservation](#)

[Relevancy Guidebook: How We Can Transform the Future of Preservation](#)

Suggested Findings:

N/A

Historic Preservation Overview

Planning and Zoning Commission

October 22, 2024



WHAT IS PRESERVATION?

**“Preservation is a conversation with our past about
our future”**

(National Park Service)



WHAT IS PRESERVATION?



Demolition of Historic Penn Station, New York City, NY, 1963-1966



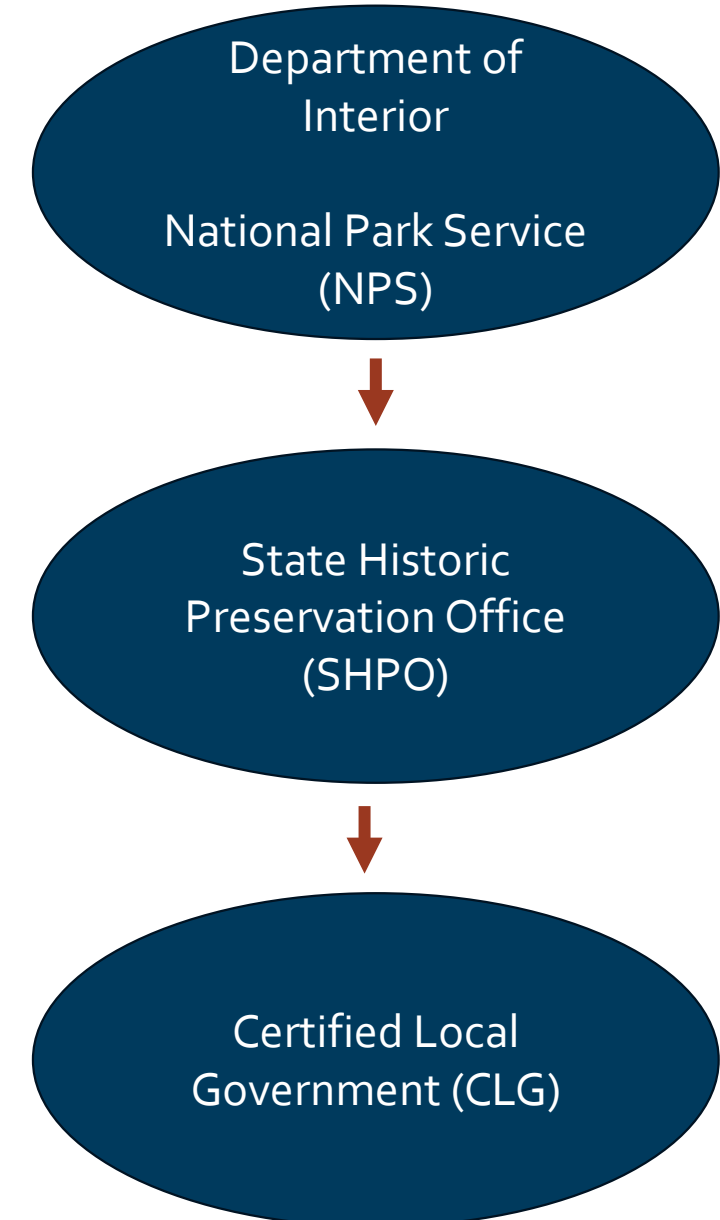
WHAT IS PRESERVATION?



Demolition Erie County Savings Bank, Buffalo, NY, 1968
Packet Page 8

WHAT IS PRESERVATION?

- 1966 National Historic Preservation Act created a process for historic preservation at a national level.
- This included creation of state historic preservation offices and certified local governments.



HISTORIC PRESERVATION COMMISSION

Members

- **Melissa Jones**
Appointed: June 2022 (to fill), April 2024
Term Expires: April 2027
- **Carolyn Cipperly**
Appointed: October 2020 (to fill), April 2023
Term Expires: April 2026
- **Eric Hand**
Appointed: April 2023
Term Expires: April 2026
- **James Larson**
Appointed: March 2022 (to fill), April 2023
Term Expires: April 2026
- **Marianne Ackerman**
Appointed: March 2022 (to fill), April 2023
Term Expires: April 2026
- **Katherine Proctor**
Appointed: April 2022
Term Expires: April 2025
- **Elizabeth Junge**
Appointed: August 2024
Term Expires: April 2025

- Commissioners serve three-year terms
- Commissioners are required to complete annual trainings so that City maintains its status a Certified Local Government with the State of Colorado and History Colorado.
- Colorado has 127 local governments with preservation ordinances, of which 67 are certified local governments.

Council Liaison

- **Marco Dehm**



COMMISSION DUTIES



CITY OF
GLENWOOD
SPRINGS
COLORADO



- To recommend to City Council methods for protection and preservation of the City's historic and cultural heritage, including the designation of historic landmarks and historic districts.
- To recommend to City Council methods for enhancing property values and stabilization of historic neighborhoods
- To recommend to City Council methods for increasing economic and financial benefits
- To provide educational opportunities to increase public appreciation of the City's unique heritage through preservation of the built environment.
- Any other tasks related to historic preservation of resources in Glenwood Springs.

HISTORIC PRESERVATION GOALS 2024-2025

- Bolster the Local Landmark Program
- Consider preservation focused demolition and deconstruction ordinances.
- Review and revise Downtown Design Standards.
- Establish a Local Historic District



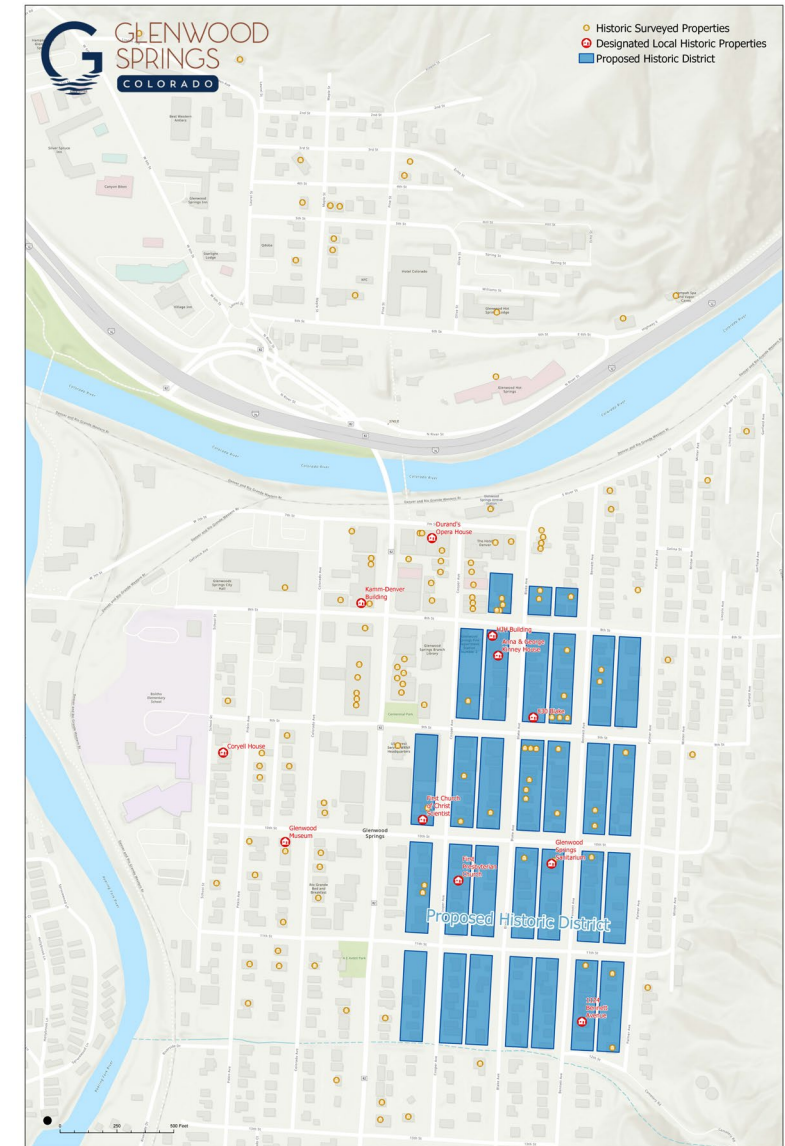
LOCAL HISTORIC DISTRICTS

A local historic district is an area designated by ordinance which has architectural and historic significance.

Currently, the City does not have any local historic districts.

Historic Preservation Commission proposes creating a local historic district east of downtown. The process would be the following:

1. Application submitted to the City for landmarking. HPC or City Council can apply, however it would need to include a petition for landmarking signed by 50% of all property owners, *by area*.
2. Historic Preservation Commission makes a recommendation at public noticed meeting.
3. City Council reviews application and makes decision to approve or deny the local historic district application.



HISTORIC DESIGNATIONS

DESIGNATION TYPE	NUMBER OF PROPERTIES AND DISTRICTS	APPROVAL BODY	LOCAL OVERSIGHT
NATIONAL REGISTER	8	National Park Service	NO
STATE REGISTER	8*	State Historic Preservation Office (SHPO)	NO
LOCAL HISTORIC DESIGNATION	13	City Council, with HPC recommending	YES

*Properties on National Register are automatically listed on State Register



NATIONAL AND STATE REGISTER

Any individual structure or building can be listed on the State or National Register. A group of structures would be listed as a Historic District.

To be listed, an application would be made to the National Park Service.

Properties listed on State and or National Register are not subject to any oversight by Historic Preservation Commission for alterations or demolitions.



901 Palmer Avenue, listed on National Register on June 20, 1986.

NATIONAL AND STATE REGISTER



Ouray Historic District (National Register 1983)

LOCAL LANDMARKING

Any individual structure or building can be officially designated by ordinance as a local landmark. Properties eligible for this designation must be at least 50 years old and possess historical and architectural significance and physical integrity.

Alterations to locally landmarked properties require a **Local Landmark Alteration Certificate**, which is approved by Historic Preservation Commission.



1016 Cooper Avenue, First Presbyterian Church. Landmarked on July 6, 2006.

LOCAL LANDMARKING

A **Local Landmark Alteration Certificate**, which is approved by Historic Preservation Commission, is required when an owner would like to make a significant exterior alteration to a local landmark that would affect the architectural and historic integrity of their property.



Example of an addition (alteration) to a historic structure in Lincoln, Nebraska.

LOCAL LANDMARKING

Benefits of local landmarking to the owner are:

Property Tax Rebate:

Any property used for residential purposes is eligible for a property tax rebate for the City's general operation mill levy.

State of Colorado Tax Credits:

Preservation tax credits are available for eligible rehabilitation projects.



412 8th Street, HJH Building, landmarked on September 17, 2015.

WHY PRESERVATION?

- Economic Development



WHY PRESERVATION?

- Heritage Tourism



Packet Page 21

WHY PRESERVATION?

- Preserving existing neighborhoods



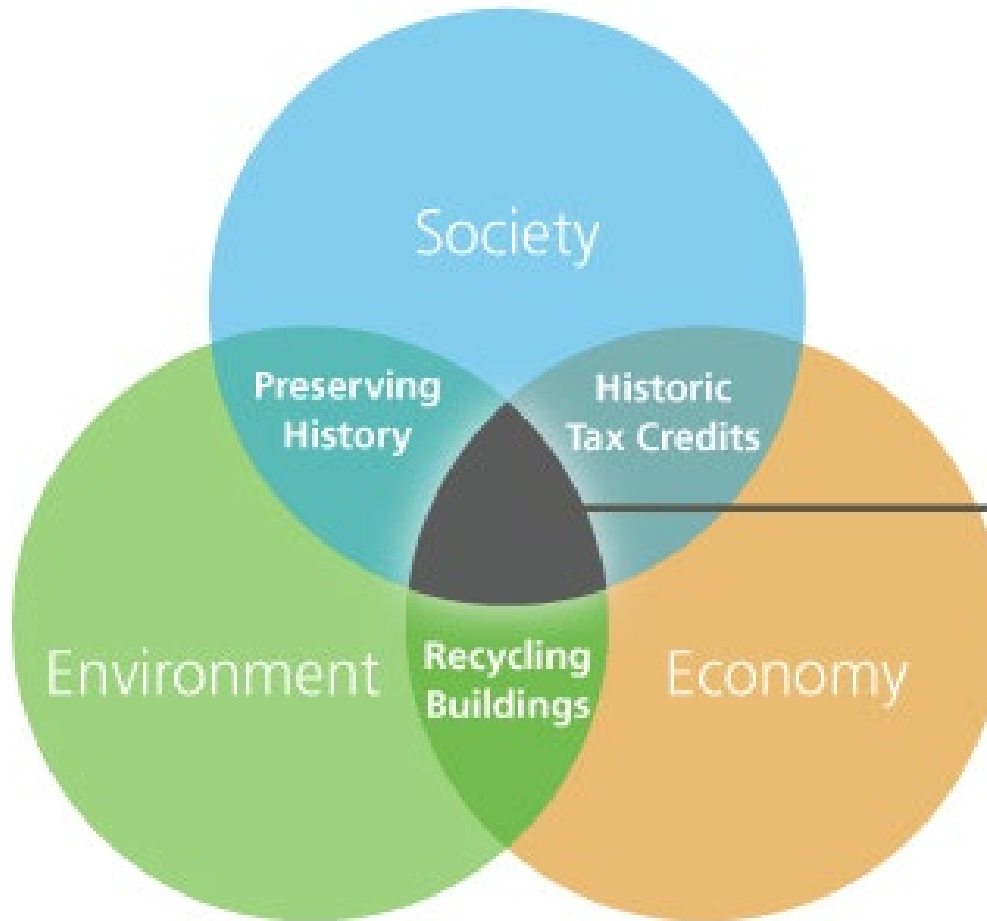
WHY PRESERVATION?

- Sustainability



“The greenest building is one that’s already built”

WHY PRESERVATION?



Sustainability
is the nexus of society,
the environment and
the economy.

WHY PRESERVATION?



WHY PRESERVATION?





Glenwood Springs Designated Properties
National and State Registers of Historic Places & Local Landmarks

Address		Property Name	Designation	Significance
Airport Rd		Cardiff Coke Ovens	National Register, 11/15/1996	The circa 1888 Cardiff Coke Ovens are associated with the industrial history of the Lower Roaring Fork Valley. The ovens processed coal into coke for use by area smelters, the Grand Junction sugar beet factory, and the Pueblo steel mills of the Colorado Fuel and Iron Company. The presence of an unusual venting system in three of the ovens may provide clues to the functioning of a subsurface coal ignition system.
10 th St	512	The Glenwood Springs Sanitarium	Local Landmark 06/17/10	The Sanitarium and nurses school was constructed in 1905-6 and financed by Dr. W.F. Berry who had arrived in Glenwood Springs in 1903 after completing his medical studies with the Mayo Brothers of Rochester, Minnesota. At that time, the building was touted as Glenwood Springs' first modern facility for general medical treatment and surgery, and was open for use by all of the town's doctors. The facility closed in the mid-1930s and in 1936 it was converted into an apartment house, which is its current use. Since its construction 105 years ago, the building has undergone a few exterior alterations including the construction of a single story addition on the north and northwest elevations, the addition of a second floor porch, the enclosure of a portion of the first floor porch, and the application of asbestos siding circa 1950.

5 th St	115	Shelton-Holloway House	State Register 08/11/1993	Built in 1912, this gambrel roof concrete-block house is important for its long-term association with residents who made significant contributions to the community's development.
6 th St	601	Glenwood Springs Hydroelectric Plant	State Register 9/9/1998, National Register 10/14/1998	Constructed in 1888, the privately owned power plant functioned as an important component of Glenwood Springs' infrastructure. It was purchased by the city in 1947 and remained in service until 1961. The plant is one of only a few surviving Colorado buildings associated with the early use of hydroelectric power. It currently houses the Glenwood Center for the Arts.
7 th St	312	Durand's Opera House / Odeon Theater	Local Landmark 05/15/2014	Constructed in 1888, originally this building housed a stove and hardware store but by 1892 the retail space had been converted into an opera house and around that time the rear fly loft was added. Through the years, the opera house was known by many names. First it was Durand's Opera House; between 1905 and 1910 it was known as the Glenwood Springs Opera House; in 1919 it was called the Odeon Theater; and in 1927 it was the Odeon Dance Hall. Two notable events occurred here, the first in 1901 when John Philip Sousa, "The March King", played with his band at Durand's Opera House and, the other in 1926 when actor Tom Mix, who was in town filming "The Great K & A Train Robbery", sponsored a prize fight at the Odeon Theater. The building's current Art Deco-styled brown and beige brick façade was likely added around 1926, by which time 312 7th Street was connected to the neighboring building to the east (currently the Pullman restaurant).

8 th St	412	HJH Building	Local Landmark 09/17/2015	Constructed in 1893, this building is significant as a relatively unaltered example of the work of prominent Glenwood Springs architect Theodore von Rosenberg. Originally from Vienna Austria, von Rosenberg came to the Glenwood Springs area as a bridge engineer for the Midland Railroad. In the late 1880s he was hired by Richard Devereux to design and construct the Hot Springs pool, Bathhouse and Natatorium. He is also credited with designing the Hydroelectric plant (1888), now housing the Center for the Arts; the original (1891) Grand Avenue bridge; and several private residences. The HJH building is also significant for its association with HJ Holmes, who financed the construction of this building as a print shop for his newspapers the <i>Daily Avalanche</i> and the weekly <i>Avalanche Echo</i>. The <i>Avalanche</i> operations were located on the first floor while Holmes, his wife Mary, and four daughters resided on the second floor.
Bennett Ave	1124	1124 Bennett Avenue	Local Landmark 02/21/2013	This single-story, Folk-styled home was constructed in 1903. It is significant for its association with Etta Taylor, wife of Senator Edward Taylor who owned and rented this home between 1907 and 1937, during the time that her husband was at the height of his political career, first as a member of the U.S. House of Representatives and then as a U.S. Senator. The Taylor's resided at 903 Bennett Avenue. It is thought that one or more of the Taylor's maids resided at 1124 Bennett Avenue. In 1937 Etta Taylor sold this home to Ms. Hattie Harding who lived here until 1964. At this time, not much is known about Ms. Harding.

Bennett Ave	903	Edward T. Taylor House	National Register 10/14/1986	Built in 1904, the two-story wood frame house, with its Colonial Revival style front porch, is a variation of the Foursquare residential building type. The residence was built for Edward Thomas Taylor whose political career had a profound effect on the conservation of water and land resources in both Colorado and the western United States. As a U.S. Representative he was responsible for the passage of the Taylor Grazing Act of 1934.
Blake Ave	809	Anna & George Kinney House	Local Landmark 09/04/2014	This Folk styled residence is historically significant for its association with several notable residents of Glenwood Springs' past beginning with Anna and George Kinney, and their son George Luther, who were one of this city's prominent black families. This home is also significant for its association with R.W. McGuirk, Sr., who rented 809 Blake Avenue in the early 1920s. McGuirk served 10 years as Garfield County Assessor, and was elected to City Council for 4 years, serving as mayor at the time of his death in 1942. Daisy Croyle lived at 809 Blake Avenue from 1923 to 1965. Her contribution to Glenwood Springs' history is the diary that she wrote in daily from 1950 to 1953. It records meaningful times of living in a Colorado mountain town, but it also delves into the life of a woman confronting her own mental illness, providing a deeply personal glimpse into the state of mental health care during the 1950s.

Blake Ave	830	830 Blake Avenue	Local Landmark 02/21/2013	This Queen Anne styled residence is significant for retaining much of its original architectural character and for its association with well-known local characters in the area's history: George Edinger and Thomas Latta. The residence was constructed in 1885 by George Edinger, a private banker and notorious opportunist. Edinger and his family lived in 830 Blake Avenue until 1890. Between 1902 and 1904, Thomas Latta resided here. Latta was an Aspen alderman and businessman who financed the construction of a two-story red brick saloon named the "New Brick," but later renamed the "Red Onion"-- a well-known Aspen watering hole from the moment it opened its doors.
Cemetery Rd	1300	Linwood Cemetery	Local Landmark 04/03/2003	Linwood Cemetery was established in 1886, first as a private cemetery then acquired by the City in 1939. Linwood contains the graves of many famous and infamous early Glenwood residents including John Henry "Doc" Holliday, a well-known gambler and gun fighter.
Colorado Ave	1001	Glenwood Springs Frontier Museum	Local Landmark 06/01/2017	Constructed in 1905 and today the Glenwood Springs Frontier Museum, this Colonial Revival style building is historically significant for its association with four prominent local families who resided here between 1905 and 1971. The Marshall Dean family were its first residents. Educated as a doctor, Marshall Dean arrived in the Roaring Fork Valley in 1887 and, with two partners, opened the Carbondale Mining Exchange, a headquarters for mine investors. In addition to his mining interests, Mr. Dean was a practicing physician in the Carbondale area. He and his family moved to Glenwood Springs in 1893 where he joined the Rio Grande and Western Railroad and served as the company surgeon for the next 20 years. In 1904-05 he financed the construction of this prominent home at the corner of 10 th & Colorado, which at the time was described as one of the

				“most up-to-date residences in Glenwood Springs.” In 1908, the Marshall Dean family moved to Denver and the home was sold to Julius Wulfsohn, who resided here only a few years before selling the house to George Edinger. Edinger was one of the early pioneers to arrive in Glenwood in 1885. He worked as the first assistant postmaster, owned a general store and was a loan and insurance broker. He became quite wealthy purchasing and reselling real estate from tax sale. George Edinger resided here until his death in 1944. His daughter, Stella and son-in-law, Churchill Shumate lived here for the remainder of their lives. Upon Stella’s death in 1971, the home was donated to the Museum. The Shumate’s left behind beautiful oriental carpets, dining room furniture, old doors with thick beveled plate glass windows, priceless Persian rugs and a magnificent fireplace topped with a Seth Thomas clock, all part of the original home.
Cooper Ave	716	Western Hotel	National Register 03/15/2016	The Western Hotel was constructed around 1888 and originally was a one-story brick building. Over the years, a second story was added along with two additions to the back of the building. In 1951 the first floor main elevation was renovated to modernize its appearance. Although the building housed a restaurant, saloon, soda bottling shop and a rooming house at different times beginning in the late 1880s through 1923, its ninety-two year continuous tenure as a working-class hotel represents its most significant commercial contribution for Glenwood Springs. In 1939 John and Ida Toniolli purchased the hotel for \$5,000. Since at least 1951 after the building was renovated, the Toniollis resided permanently in the south half of the first floor. Although John Toniolli died in 1980, Ida continued to own and operate the hotel. She retired in 2012 at the age of 101, closed the hotel and kept it as her private residence for another year or so.

Cooper Ave	931	First Church of Christ, Scientist	Local Landmark 06/17/10	The First Church of Christ, Scientist is a good local example of the Neoclassical architectural style. The building was designed by Chicago architect Solon S. Beman in 1914 but was not constructed until 1916. Beman is known for designing the nation's first planned company town for the Pullman's Palace Car company. The company town included 1,300 homes, a factory, theater, churches and schools. He is also designed buildings in and around Chicago as well as numerous Christ Scientist churches across the country. Some of his more notable buildings include the Studebaker plant in South Bend, Indiana, the Pabst building in Milwaukee and the Proctor & Gamble building in Cincinnati. The Church is also significant for its association with people who were important to the history of Glenwood Springs. One of the founding and long-time members of the church was Sadie H. Korn, who in 1924 was reported to be the only woman attorney on Colorado's western slope.
Cooper Ave	1016	First Presbyterian Church	Local Landmark 07/06/2006	First Presbyterian Church was completed in 1887 and expanded in 1899. The building is representative of a vernacular architectural style by retains elements of the Queen Anne style and is significant for its association with many notable Glenwood Springs residents, namely Walter Devereux. Devereux, a mining engineer came to Glenwood Springs in 1883 and was instrumental in, among other things, the development of Glenwood's hot springs into a world-class spa. He was also responsible for developing the Glenwood Gas & Water Company in 1886, the Hydroelectric plant completed in 1888, and the Hotel Colorado, completed in 1893.

Grand Ave	731	Kamm - Dever Building	Local Landmark 02/19/2015	Constructed in 1884, this two story commercial building is significant for its association with Henry R. Kamm who operated HR Kamm & Co., general merchandise, hardware, clothing and farming implements. This is reported to be the first brick building in Glenwood Springs. Kamm served as vice-president of the First National Bank and one term as Garfield County Commissioner. In 1898 he was elected as representative to the Colorado legislature. The building is also associated with local attorney, state legislator, and US congressman Edward T. Taylor who had an office on the second floor beginning in 1910 and with Tom Dever who, in 1926 operated a jewelry store on the first floor, and who in 1930 purchased ½ interest in the property. Dever served on City Council and then as mayor from 1936 through 1944.
Grand Ave	801	Citizens National Bank Building	National Register, 07/15/1999	Constructed in 1913, the building played an important role in the commercial history of downtown Glenwood Springs. Located on a prominent downtown corner, the large three-story, Classical Revival style building, of tan brick with extensive terra cotta trim, was designed by architect Guy B. Robertson. The first floor housed retail banking offices and other retail operations. Professional offices occupied the second floor, and well-appointed apartments were on the third.
Mountain Dr	1200	Sumers Lodge	National Register 06/20/1997	The 1935 Sumers Lodge is a well-preserved example of a Rustic style, log kit house designed by Chilson Aldrich. Constructed for the family of wealthy New York financier George Sumers, its size and the quality of materials and workmanship exhibited are indicative of the lifestyle enjoyed by those then able to afford such vacation retreats.

Palmer Ave	901	Starr Manor	National Register 06/20/1986	The Queen Anne style 2½-story, wood frame residence includes a large wraparound porch and a complex roof line. Edward Starr purchased the six lots on which it was built in 1900, and construction of this prominent dwelling was completed in 1901. The building exhibits a high degree of craftsmanship, and much of its interior detailing remains in place.
Pine St	526	Hotel Colorado	National Register 05/26/1977	The 1892 four-story U-shaped building of brick and stone surrounds a large courtyard. It is an important example of an early western Colorado resort hotel. For a time during World War II, the hotel served as a U.S. Navy hospital.
Pitkin Ave	911	Coryell House	Local Landmark 10/01/2009	Constructed in 1909, this single story home is significant for its association with George & Cristina Coryell and as an early example of concrete block construction in Glenwood Springs. The concrete block used in this home likely came from a New Castle cement plant. The plant began operation in 1909 and its first president was Perry Coryell, George's uncle. It is not without reason that in order to promote his new plant, Perry Coryell used the construction of his nephew's home to promote the quality and versatility of the locally produced concrete block.
Sky Ranch Dr	4018	Cardiff Schoolhouse	Local Landmark, 04/03/2003	Cardiff Schoolhouse was constructed in 1889 to serve the children in the newly established Cardiff townsite, which at the time was located south of Glenwood Springs. The building is significant for being one of the few remaining one-room schoolhouses in the Roaring Fork Valley.

OVERVIEW

The Certified Local Government (CLG) Program seeks to encourage and expand local involvement in historic preservation activities through a partnership between local governments and the State Historic Preservation Office (SHPO), and the National Park Service (NPS).

BENEFITS

- ▶ CLGs communities have access to grant funds available only to CLGs. These grants do not require a cash match and can be used for survey, planning, nomination, or educational activities.
- ▶ CLG communities receive technical support from SHPO and National Park Service staff in order to advance local preservation objectives.
- ▶ CLG communities have the ability to join national organizations, such as the National Alliance of Preservation Commissions, that provide informational resources and access to a 50-state preservation network.
- ▶ The SHPO offers CLG-exclusive training and networking opportunities throughout the state.
- ▶ The opportunity to participate in the review of tax credit projects.
- ▶ Local designation qualifies property owners for the 20 percent State Historic Preservation Tax Credit and provides access to the State Historical Fund preservation grant program.
- ▶ A strong local preservation program can increase property values, assist in promoting heritage tourism, and promote community heritage and identity.



St. James Episcopal Church, Lake City, CLG grant recipient



North Side Historic District, Pueblo

OBLIGATIONS

- ▶ Each CLG must enact and enforce a local ordinance that provides a legal framework for a preservation program that will achieve the purpose of designating and protecting significant historic buildings, sites, structures and districts.
- ▶ Each CLG must create a commission of at least five members that have a demonstrated interest, competence, or knowledge of preservation, and the commission must meet at least four times a year.
- ▶ At least one commission member must attend a SHPO-approved educational/training event each year.
- ▶ CLGs must maintain a system for survey and inventory of historic properties.
- ▶ CLGs must provide opportunities for public participation in local preservation efforts.
- ▶ CLGs must review and provide comment on National Register nominations submitted for properties within their jurisdiction.

For more information on the CLG program contact
Lindsey Flewelling at lindsey.flewelling@state.co.us

Last updated January 2022

Colorado's Historic Preservation Tax Credits

WHAT IS A HISTORIC PRESERVATION TAX CREDIT?

A tax credit is a dollar-for-dollar reduction in the amount of tax owed to the government.

Tax credits to preservation projects create jobs and provide financial incentives to revitalize historic buildings. The federal government also offers a tax credit of 20 percent, which can be paired with the Colorado state tax credit. Federal and state tax laws offer tax credits for historic preservation projects that follow the Secretary of the Interior's Standards for Rehabilitation of Historic Properties.

Preservation tax credits for commercial properties are managed jointly by the Office of Economic Development and International Trade (OEDIT) and History Colorado.

WHAT TYPE OF PROPERTY IS ELIGIBLE?

	Property must be:
Residential Properties	» At least 50 years old » Locally landmarked or listed on the State Register
Commercial Properties	» At least 50 years old » Locally landmarked or listed on the State Register » Income-producing



HOW CAN THE TAX CREDIT HELP?

- » Colorado's state historic preservation tax credits for commercial properties are transferable: you can sell them upon completion of your project.
- » Selling credits can bring in additional funds for your commercial project, for a cash match for a grant, or for a loan.
- » Using preservation tax credits gives you access to additional federal and state funding pools, grant programs, and further tax credits.
- » For Residential Properties, Historic preservation tax credits lower your tax bill, which can increase your tax refund.

HOW DO I RESERVE A COMMERCIAL TAX CREDIT?

1. Register with the Colorado Office of Economic Development and International Trade on their tax credit website.
2. Submit a Tax Credit Application (TCA) and rehab plan. Use OEDIT's project checklist to make sure you've turned in all requested materials, such as photographs and drawings.
3. History Colorado and OEDIT will conduct a preliminary review of project materials and respond to your request.
4. If the project materials you submit meet the requirements, OEDIT will reserve a preliminary tax credit on your behalf, pending available funding.
5. History Colorado will conduct a detailed review and ensure your project follows the Standards for Rehabilitation. Upon History Colorado's approval of project, OEDIT will officially reserve the tax credits for the applicant (90 days).
6. You will claim your tax credit upon completion of your project and approved proof of rehabilitation.



Want to learn more?

Commercial: <https://choosecolorado.com/doing-business/incentives-financing/the-commercial-historic-preservation-tax-credit/>

Residential: <https://www.historycolorado.org/preservation-tax-credits>

Packet Page 37

WHEN TO APPLY?

Applications for the **residential and commercial** state preservation tax credit are accepted year-round on a rolling basis. Each **commercial** building is limited to \$1 million in credit in any one calendar year. Owners may apply for credits on multiple properties.

Residential applicants are encouraged to apply before starting work or in the early stages of the rehabilitation project. Note: Each residential building is limited to \$50,000 in credits over a ten-year period unless the building is sold to a new owner.

HOW DO I CLAIM A RESIDENTIAL TAX CREDIT?

1. Submit Part 1 of the tax credit application to History Colorado or your Certified Local Government (CLG).^{**}
2. History Colorado or your CLG will conduct a preliminary review of project materials and respond to your request.
3. If your submitted Part 1 meets the requirements, History Colorado or your CLG will approve the proposed work.
4. Submit Part 2 of the tax credit application.
5. History Colorado or your CLG will conduct a detailed review and ensure your project follows the Standards for Rehabilitation.
6. If your submitted Part 2 meets the requirements, History Colorado or your CLG will approve the work and you will receive your tax credit.

^{**}For a list of CLGs, contact the History Colorado Office of Archaeology and Historic Preservation.

All applications are reserved on a first-come, first-served basis.

	 COMMERCIAL CREDIT	 RESIDENTIAL CREDIT
ELIGIBLE PROPERTIES	More than 50 years old and Listed on State Register of Historic Properties or landmarked by a Certified Local Government (CLG)	More than 50 years old and Listed on State Register of Historic Properties or landmarked by a Certified Local Government (CLG)
ELIGIBLE APPLICANTS	Property owner or , Tenant of at least 39 years , or 5 years in rural areas . Holders and those with property under contract.	Property owner or , Tenant of at least 5 years .
ELIGIBLE PROJECTS	Costs must exceed \$20,000. Project must meet the Secretary of the Interior's Standards.	Costs must exceed \$5,000. Project must meet the Secretary of the Interior's Standards.
TIME LIMITS	1) Applicant must start work within 12 months of allocation, and; 2) Applicant must be at least 20% finished within 18 months of allocation. Part 2 Application must be submitted within 90 days of project completion.	No time limit. Part 2 Applications must be submitted within 120 days of project completion.
COMPLETED WORK	Can be claimed if completed within 90 days of project completion.	Can be claimed if completed within past 24 months and documented if and only if Part 2 submission requirement is met.
EXTENT OF TAX SAVINGS	25% of Qualified Rehabilitation Expenditures (QREs) for projects \$2 million or less; 20% of Qualified Rehabilitation Expenditures (QREs) for projects more than \$2 million	20% of Qualified Rehabilitation Expenditures (QREs).
DISASTER RELIEF	Additional 5% credit for properties located in areas that have been designated as disaster areas within past 6 years.	Additional 5% credit for properties located in areas that have been designated as disaster areas within past 6 years.
RURAL BONUS	Additional 10% credit for properties in rural areas.	Tax credit for residential properties in rural areas goes up to 35% (from 20%).
PROJECT CAP	The maximum amount of tax credit available to any commercial property is \$1 million per year.	\$50,000 per property, but resets upon new ownership or after 10 years
CREDIT LENGTH	Can be used for up to 10 years.	Can be used for up to 10 years.
TRANSFERABILITY	Owners, including nonprofit organizations, may use, transfer or sell credits to other taxpayers; these other taxpayers may in turn transfer credits to additional taxpayers, using the OEDIT website.	None; credits stay with owner.