



July 1, 2014

The Honorable Dave Camp
341 Cannon House Office Building
United States House of Representatives
Washington, DC 20515

The Honorable Sander M. Levin
1236 Longworth House Office Building
United States House of Representatives
Washington, DC 20515

Dear Chairman Camp and Ranking Member Levin:

On behalf of historic preservationists and business people across the country who strive to preserve our nation's history, we are gravely disappointed the proposal to reform our nation's tax code repeals the successful and longstanding policy to incentivize the rehabilitation of our historic properties.

Incorporated into the tax code more than 30 years ago, the Historic Tax Credit is a widely used redevelopment tool for inner cities, towns, and rural communities across the country. The credit is the most significant investment the federal government makes to preserve our nation's historic properties. Since 1981, the credit has leveraged \$109 billion in private investment, created more than 2.4 million jobs, and adapted more than 39,600 historic buildings for new and productive uses.

President Ronald Reagan praised the program in 1984, stating, *"Our historic tax credits have made the preservation of our older buildings not only a matter of respect for beauty and history, but of course for economic good sense."* The credit makes economic good sense because it more than pays for itself. Over the life of the program, the IRS has issued \$21 billion in tax credits while generating more than \$26.6 billion in direct federal tax revenue.

When the Historic Tax Credit was examined by Congress in the lead up to the Tax Reform Act of 1986, tax writers concluded an incentive to rehabilitate historic structures remained justified. The House Ways and Means Committee report reasoned that without the Historic Tax Credit, market forces would drive investment away from more costly rehabilitation and urban cores and toward more predictable new construction in the suburbs.

This justification is as valid today as it was then. Developers, both large and small, report that historic rehabilitation projects would not occur but for the Historic Tax Credit. Without the Historic Tax Credit, which fills a critical financing gap, there will be a halt to the rehabilitation of historic commercial properties in the United States.

A successful reform of our nation's tax code must retain the Historic Tax Credit. We ask that as this tax proposal is developed in Committee, you identify ways to improve rather than eliminate this much needed program.

Sincerely,

Academy of Fine Arts
AGW Services, LLC (MD)
AIA Wisconsin
Alabama Cahaba Trace Commission, State
Agency
Alabama Historical Commission
Alabama Historic Ironworks Commission
Alabama Historic Ironworks Foundation
Alaska Office of History and Archaeology
Alliance for Historic Landscape
Preservation (AHLP)
Allison Architects
American Continental Group
American Cultural Resources Association
American Institute of Architects
Annapolis Historic Preservation
Commission (MD)
Annapolis, London Town and South
County Heritage Area, Inc.
Anne Arundel Historical Society, Inc.
(MD)
Architecture, Inc. (Memphis, TN)
Arizona Preservation Foundation
Ark Construction and Development Corp.
Baitment Historique Restauration
Baker Hostetler
Baltimore City Commission for Historical
and Architectural Preservation
Baltimore Heritage
Baltimore National Heritage Area (MD)
Batesville Preservation Association (AR)
Belinda Stewart Architects, P.A. (MS)
Bellow Falls Downtown Development
Alliance (VT)
Benton Historic District Commission (AR)
Bosco-Milligan Foundation/Architectural
Heritage Center (Portland, OR)
Boston Preservation Alliance
Boulder County Land Use Department
(CO)
Bowdoin Geneva Main Streets (MA)
Bowling Green City-County Planning
Commission (KY)
Breckenridge Heritage Alliance (CO)
Brian Wishneff & Associates
Broadway Historic District Association
(IL)
Brown County Trust for Historic

Preservation (WI)
Bryan Cave LLP
Buchalter Nemer
Buchanon Preservation Society (KY)
Burt Development, LLC (Albany, GA)
California Heights Neighborhood
Association
California Office of Historic Preservation
California Preservation Foundation
Calvert County Historic District
Commission (MD)
Commission (MD)
Campbellsville Renaissance, City of
Campbellsville (KY)
Capitol Lofts, LLC (AR)
Capitol Places, Columbia, SC
Carnegie Public Library (MS)
Carrizozo Works, Inc. (NM)
Cathedral District of Saginaw Michigan
CANA - Center Avenue Neighborhood
Association (MI)
Central Business Improvement District of
Fort Smith (AR)
Centralia Downtown Association (WA)
Charleroi Borough (PA)
Cherokee County Historical Society (GA)
Cho Benn Holback and Associates (MD)
City of Cambridge Economic Development
City of Conway (AR)
City of Cumberland (MD)
City of Fort Smith (AR)
City of Faribault (MN)
City of Frederick (MD)
City of Greeley Historic Preservation
Commission (CO)
City of Manitou Springs (CO)
City of Meridian, Community
Development Department (MS)
City of Morrilton Historic District (AR)
City of Pascagoula Historic Preservation
Commission (MS)
City of Pass-Christian (MS)
City of Sadieville (KY)
Clark Hill PLC
Cleveland Bolivar County Chamber of
Commerce (MS)
Cleveland Restoration Society
Cleveland Tourism Office (MS)
Cohn Reznick, LLC

Colorado Preservation, Inc.
Colorado State Historic Preservation Office
Community Development Associates of
Detroit
Community Economic Development
Association of Michigan (CEDAM)
Concept Design Studio, Inc. (MI)
Conifer Realty, LLC (MD)
Connecticut Preservation Action
Connecticut State Historic Preservation
Office
Connecticut Trust for Historic Preservation
Consortium Structured Investments
Conway Business Improvement District
(AR)
Conway Development Corporation (AR)
Conway Downtown Partnership (AR)
Cooper Design, Inc.
Corporate Management Group
Crittenton Hill, LLC (MD)
Cumberland Maryland Downtown
Development Commission
Dade Heritage Trust (FL)
Delaware Division of Historical and
Cultural Affairs
Delta Capital Partnership, LLC (AR)
Deming/Luna County Main Street
Association (NM)
Department of Archaeology and Historic
Preservation (WA)
DFC Group, Inc.
Discover Downtown Middlesboro (KY)
Discover La Grange (KY)
DMH Architecture (MI)
Donna Thomas Properties
Dorchester Historic Preservation
Consultants (PA)
Dorfman Capital
Downtown Cleveland Alliance
Downtown Denton Main Street (MD)
Downtown Kalamazoo, Inc. (MI)
Downtown Partners, Inc. (IA)
Dudley Ventures
Dundalk Renaissance Corporation
(Dundalk, MD)
Eckler Building Solutions, LLC (MI)
Elkins, P.L.C.

Enhanced Historic Credit Partners
Eureka Springs Downtown Network (AR)
Eureka Springs Historic District
Commission (AR)
Farmington Downtown Association (NM)
Farmington Hills Historical Commission
(MI)
Fennell|Purifoy Architects (AR)
Financial District Properties
Finnecum Brownlie Architects, Inc.
Florida State Historic Preservation Office
Florida Trust for Historic Preservation
Forest City Residential Group, Inc.
Foss and Company
Friends of the Braumart (MI)
Fusion Advisory Services, LLC (Selma,
AL)
Future Unlimited Law PC
FuturePast Historic Preservation
Consulting Services (AL)
G.E. Felder and Associates (MD)
Gallagher, Evelius and Jones, LLP (MD)
gallupARTS (NM)
Gem City-Hilltop Community Housing &
Development, Inc. (OH)
Georgia Trust for Historic Preservation
Glenwood School Development, LLC (TX)
global X
Grand Rapids Historic Preservation
Commission (MI)
Grants Main Street Project, Inc. (NM)
Greater Belhaven Foundation (MS)
Greater Oakland Business Association
(MD)
Greater Portland Landmarks, Inc. (ME)
Gronen Properties Restoration
Hartford Preservation Alliance (CT)
Havre de Grace Main Street (MD)
Heart of Scotsville (KY)
Helena-West, Helena Historic District
Commission (AR)
Heritage Alliance of NE Tennessee and
SW Virginia
Heritage Consulting Group
Heritage Foundation of Franklin and
Williamson County
Heritage Hill Association (MI)

Heritage Ohio
Heritage Preservation Services (MD)
Hist:Re Partners, LLC (VA)
Historic Augusta (GA)
Historic Boston, Inc.
Historic Brookville, Inc. (PA)
Historic Charleston Foundation, Inc.
Historic Chicago Bungalow Association
Historic Columbia Foundation (SC)
Historic Columbus (GA)
Historic Denver (CO)
Historic District Commission of Utica (MI)
Historic Frostburg, A Historic Main Street
Community (MD)
Historic Hawaii Foundation
Historic Housing, LLC (VA)
Historic Huffman Neighborhood
Association (OH)
Historic Macon Foundation (GA)
Historic Ocean Springs Association (MS)
Historic Polegreen Church Foundation
(VA)
Historic Preservation Alliance of Arkansas
Historic Resources Speak (PA)
Historic Richmond (VA)
Historic Salisbury Foundation (NC)
Historic Savannah Foundation
Historic Seattle
Historic St. Martin's Foundation (MD)
Historic Takoma, Inc. (MD)
Historic Tax Credit Coalition
Historical Committee of the College Park
Neighborhood Association
HistoricDetroit.org
History Colorado
Hogan Lovells US LLP
Holland & Knight LLP
Howard County Department of Planning
and Zoning (MD)
HRI Properties
Hunton & Williams LLP
Husch Blackwell LLP
Idaho State Historical Society
Illinois Historic Preservation Agency
Indiana Landmarks
Invest Detroit (MI)

Ishpeming Area Historical Society
Jackson County Historical and
Genealogical Society (MS)
Jay Corvan Architects, LLC (MD)
Jones Walker
Jubilee Baltimore
Kasper Mortgage Capital, LLC
Kaufman & Canoles
Kavanagh Advisory Group, LLC
Kentucky Heritage Council, State Historic
Preservation Office
Klein Hornig, LLP (MA)
K-Lofts, LLC
KPS Group, Inc. (Huntsville, AL)
Kutak Rock, LLP
La Grange Historic Districts Commission
(KY)
Landmark West (NY)
Landmarks Illinois
LaPointe-Krebs Foundation, Inc. (MS)
Laytonville Historic District Commission
(MD)
LOCUS
Los Angeles Conservancy
Louisiana Landmarks Society
Lovington MainStreet Corp. (NM)
Lower Columbia Preservation Society
(OR)
Lower Merion Conservancy (PA)
LPK Architects (MS)
MacRostie Historic Advisors LLC
Madison Trust for Historic Preservation
(WI)
Main Street Architecture, PC (VA)
Main Street Beatrice (NE)
Main Street Downtown Brandon Vermont
Main Street El Dorado (AR)
Main Street Fairmont (WV)
Main Street Fayetteville/DDA/Southern
Main Street Greenwood (MS)
Ground Amphitheater
Main Street Hardy (AR)
Main Street Lofts, LLC (AR)
Main Street Macon (GA)
Main Street Middletown (MD)
Main Street Morgantown (WV)
Main Street Ozark (AR)
Main Street Paragould (AR)

Main Street Pineville (KY)
Main Street Russellville, Inc. (AR)
Main Street Siloam Springs (AR)
Main Street Van Wert (OH)
Main Street: Downtown Brandon Vermont
Main Streets of Annapolis Partnership
(Annapolis, MD)
Maine Historic Preservation Commission
Maine Preservation
MainStreet de Las Vegas (NV)
Manzo Development, LLC
Marshall Historical Society, Inc. (MI)
Mary Sue Boyle & Company (PA)
Maryland Association of Historic District
Commissions
Maryland Commission on Indian Affairs
Maryland Department of Housing &
Community Development, Division of
Neighborhood Revitalization
Maryland Heritage Areas Program
Maryland Historical Trust
Massachusetts Historical Commission
McKeesport Preservation Society (PA)
Memphis Heritage
Meridian Main Street Association (MS)
Meridian Strategies, LLC (FL)
Mesa Preservation Foundation (AZ)
Michigan Downtown Association
Michigan Historic District Commission
Michigan Historic Preservation Network
Milan Church Restoration (NJ)
Millenium Partners (MA)
Milwaukee Preservation Alliance
Mimbres Region Art Council (NM)
Minnesota Historical Society
Mississippi Heritage Trust
Mississippi Main Street Association
Modern Phoenix (AZ)
Moline Preservation Society (IL)
Monroe Historic District Commission (MI)
Montana Preservation Alliance
Montgomery Preservation, Inc. (MD)
Moss Point Historical Commission (MS)
MotorCities National Heritage Areas
Murray Main Street (KY)
Nabholz Properties (AR)
Nacogdoches Main Street Program (TX)

National Alliance of Preservation
Commissions (NAPC)
National Conference of State Historic
Preservation Officers
National Great Blacks in Wax Museum
National Trust Community Investment
Corporation (NTCIC)
National Trust for Historic Preservation
Nelken Realty Properties (MS)
Nessen Associates, Ltd. (MA)
New Atlantic Development Corporation
New Hampshire Preservation Alliance
New Hope School Restoration Project
(AR)
New York Landmarks Conservancy
Nixon Peabody LLP
Nola/VanPeurseem Architects, PC (AL)
North Dakota State Historic Preservation
Office
Novogradac & Company, LLP
Oberlin Heritage Center (OH)
Ohio Historical Society
Okeechobee Main Street (FL)
Palmetto Trust for Historic Preservation
(SC)
Pascagoula Main Street (MS)
Patapsco Heritage Greenway (MD)
Peerless Rockville, Historic Preservation
Limited (MD)
Phoenix Historic Neighborhoods Coalition
Pittsburgh History and Landmarks
Foundation
Plante Moran PLLC (IL)
Plante Moran, PLLC (MI)
Plymouth Soundings, LLC
Preservation Action
Preservation Action Council of San Jose
(CA)
Preservation Alliance for Greater
Philadelphia
Preservation Alliance of Minnesota
Preservation Alliance of West Virginia
Preservation Chapel Hill (NC)
Preservation Chelsea (MI)
Preservation Consulting, LLC (MD)
Preservation Dallas

Preservation Detroit
Preservation Durham
Preservation Erie (PA)
Preservation Howard County (MD)
Preservation Idaho –The Idaho Historic
Preservation Council
Preservation Kentucky, Inc.
Preservation League of New York State
Preservation Louisville, Inc.
Preservation Maryland
Preservation Massachusetts
Preservation North Carolina
Preservation Oklahoma
Preservation Pennsylvania
Preservation Research Office of St. Louis
Preservation Resource Center of New
Orleans
Preservation Texas, Inc.
Preservation Trust for Vermont
Preservation Virginia
Preservation Yazoo Foundation (MS)
Preserve Rhode Island
Prince Georges Heritage, Inc. (MD)
Providence Preservation Society
Puerto Rico State Historic Preservation
Office
Quapaw Quarter Association (AR)
Quinn Evans Architects (DC, MI, WI)
Randolph Area Community Development
Corporation (VT)
ReCitizen LC3 (DC)
Reed Realty Advisors (Portland, OR)
Reed Realty Advisors, LLC (AR)
Restore Oregon
Rhode Island State Historic Preservation
Office
Road to Revolution State Heritage Trail
(VA)
Rock Island Preservation Society (IL)
Rogers Lewis Jackson Mann & Quinn,
LLC
RSM McGladrey, INC Real Estate Group
Rubin Brown
Rushton, Stakely, Johnston & Garrett, P.A.
Russellville Historic District Commission
(AR)

Sadler & Whitehead, Architects, PLC
San Antonio Conservation Society
San Juan County Historical Society (CO)
Sandvick Architects
Sarasota Springs Preservation Foundation
(NY)
Save Our Heritage Organisation (SOHO) –
CA
Schneider Historic Preservation, LLC (AL)
Seawall Development Corp. (MD)
Shalom Baranes Associates, Architects
Sherbert Consulting
Sherwin-Williams Company
Signature Development
Smart Growth America
Society for Historic Archaeology
South Dakota State Historic Preservation
Office
Southern Oregon Historical Society
Spencer & Vogt Group
Spencer & Vogt Group (MA)
Squires, Sanders and Dempsey
State Sen. Diane Allen, NJ General
Assembly
Stonehenge Capital Company, LLC
Stories of the Chesapeake Heritage Area
T.A. Dukes & Associates, Inc. (CO)
Tax Credit Capital, LLC
Tecumseh Area Historical Museum (MI)
Tennessee Historical Commission
Tennessee Preservation Trust
Texarkana Historic District Commission
(AR)
Town of Leonardtown (MD)
Town of Oakland (MD)
Town of Warrenton (VA)
The Barre Partnership (VT)
The Eureka Springs Arkansas Historic
District Commission
The Ferchill Group
The Henson Development Company, Inc.
(MD)
The Real Estate Gallery, LLC (Selma, AL)
The Rochester Downtown Partnership (IN)
The Villagers, Inc. (FL)
Tidewater Virginia Historical Society
Town Planning Commissioners of



Leonardtwn (MD)
Tucumcari Main Street Corp. (NM)
US Development, Columbia, SC
Ulmer Berne LLP
Urban Frontier, LLC
US Bancorp
Utah Heritage Foundation
Vannase, Hangen, Brustlin, Inc. (MA)
Vermont Division for Historic Preservation
Vermont Downtown Program
Village of Walthall (MS)
Virginia Delegate Christopher Peace
Virginia Department of Historic Resources
Wagon Mound Development Association
(NM)
Warren Historical & Genealogical Society
(MI)
Washington County Museum of Fine Arts
(MD)

Washington Trust for Historic Preservation
Waukesha Preservation Alliance (WI)
William Huber Architect, PC (VA)
Winn Development
Winter-Troutwine Associates, Inc. (MI)
Winthrop & Wenstine, P.A.
Wisconsin Preservation Fund, Inc.
Wisconsin State Historic Preservation
Office
Wisznia | Architecture + Development
Witsell Evans Rasco | Architects Planners
Woodward Avenue Action Association
(MI)
Wyoming State Historic Preservation
Office
Ypsilanti Heritage Foundation (MI)