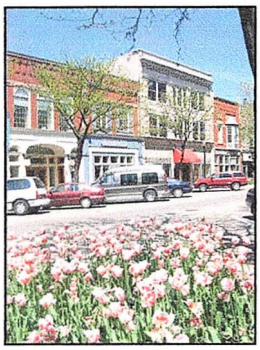
THE ECONOMIC BENEFITS OF HISTORIC PRESERVATION IN MICHIGAN



TECHNICAL REPORT









PREPARED BY

CLARION ASSOCIATES, LLC

1700 BROADWAY, SUITE 400
DENVER, COLORADO 80290
(303) 830-2890 PHONE
(303) 860-1809 FAX
INFO@CLARIONASSOCIATES.COM

566 WEST ADAMS STREET, SUITE 700
CHICAGO, ILLINOIS 60661
(312) 630-9400 PHONE
(312) 630-9525

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I. EXECUTIVE SUMMARY

A. INTRODUCTION

Historic preservation activities add value to the lives of all Michigan residents. These activities, including historic rehabilitation, heritage tourism, and historic designation programs, are important and cost-effective tools that may be used to leverage significant amounts of private capital, create local jobs, and stimulate a wide range of related economic activities. Preservation not only promotes an increased appreciation of the past; it is often a key feature of successful community planning and economic development.

In March 2001, the Michigan Historic Preservation Network, Inc. (MHPN) with the assistance of the State Historic Preservation Office (SHPO), initiated this project to examine the economic benefits of historic preservation in Michigan in order to "define, document, and quantify the benefits of historic preservation on jobs, business, tourism, income, property values, taxes, and community." The project resulted in three reports. This Technical Report summarizes the methodologies used, data collected, and analytical techniques. A summary report provides a succinct overview of all project findings. The third document focuses on the Michigan state rehabilitation tax credit.

These publications document key economic aspects of historic preservation activities, including historic rehabilitation expenditures, the relationship between historic district review programs and property values, and the economic impacts of heritage tourism. This Technical Report also suggests several preservation benchmarks, or indicators that may be used to track the progress of statewide historic preservation activities.

This project focuses on only a few, selected types of historic preservation activities, generally those that have occurred under the auspices of established preservation programs. This research does not venture into less accessible, but still economically significant, data collection areas (such as lodging taxes in historic hotels or historic rehabilitations that have not utilized rehabilitation tax credit programs). Also, by focusing solely on dollars generated, this study does not take into account those preservation activities that cannot be easily quantified, such as the work of the thousands of dedicated volunteers throughout Michigan.

Given the large size and diversity of the state, examples throughout this report have been chosen to represent the variety of Michigan's communities and regions. All information compiled in this report is intended to be applicable to preservation efforts throughout the entire state.

The remainder of this Executive Summary highlights the major findings for each section of the Technical Report.

B. HISTORIC REHABILITATION

1. Federal Rehabilitation Tax Credit

The federal rehabilitation tax credit is considered one of the most cost effective of all federal programs and has encouraged private investment in historic properties throughout the country since 1976. The principal incentive is a 20 percent federal income tax credit for the certified rehabilitation of income-producing historic

buildings. The credit is available for properties rehabilitated for commercial, industrial, or agricultural purposes, as well as rental residential properties.

A "certified rehabilitation" is defined as rehabilitation of a certified historic structure that is approved by the National Park Service as being consistent with the historic character of the property. The building to be rehabilitated must be depreciable (i.e., used in a trade or business or held for the production of income) and returned to use following the rehabilitation. Chapter III, Section B outlines the usage of the federal rehabilitation tax credit in Michigan.

- Michigan has 611 historic rehabilitation projects that have used the federal tax credit from 1978 to 2001, for a total of $807.6 million in qualified expenditures.

- The federal tax credit has had a widespread influence throughout the state. Fifty-one counties have had projects utilizing the tax credit. Wayne County leads the list with 44.5 percent of estimated rehabilitation expenditures – Kent County is second with 16.2 percent. The top ten counties benefiting from this program represent all areas of the state.

2. State Rehabilitation Tax Credit – 25 Percent

The Michigan state tax credit, available since 1999, is another powerful incentive for rehabilitation. Specifically, the state offers a 25 percent state income tax credit to owner-occupied and income-producing properties listed in the National Register, the State Register, or in a locally designated historic district. Chapter III, Section C outlines the usage of the Michigan state rehabilitation tax credit.

- The 25 percent state rehabilitation tax credit program has facilitated 205 historic rehabilitation projects – totaling $8.0 million from 1999 to 2001.

- State tax credit project expenditures range from a minimum of $2,800 to a maximum of $270,000. The median cost of a project taking advantage of the state tax credit program is $24,400.

3. State Rehabilitation Tax Credit – Combined Projects

For projects that are approved for the 20 percent federal tax credit, and meet several other state requirements[1], an additional five percent state tax credit is available.

- The projects that have combined the 20 percent federal tax credit and the five percent state tax credit, 67 in all, total $101.4 million in rehabilitation expenditures. These "combined" projects are included in the federal tax credit total of qualified expenditures listed above, and are not factored in to the totals for the 25 percent state tax credit.

[1] These requirements are as follows: 1) projects located in communities with a population of less than 5,000, the resource must be listed on the National or State Register either individually or as part of a district or located within a locally designated historic district; and 2) projects located in communities with a population of 5,000 or more, the resource must be located in a locally designated historic district.

4. Rehabilitation Grant Programs

(A) Historic Preservation Fund

The Historic Preservation Fund distributes monies received annually from the National Park Service – funds made available by the National Historic Preservation Act of 1966 that are distributed to State Historic Preservation Offices. In Michigan, the Historic Preservation Fund monies are currently only available for Michigan's sixteen Certified Local Governments (CLGs). The CLG program is a collaborative effort among federal, state and local governments that provides technical support and financial assistance for local preservation activities.[2] At various points, Historic Preservation Fund grants were also distributed to individuals and organizations. Chapter III, Section D outlines the usage of the Historic Preservation Fund in Michigan.

- This program has had a far-reaching impact throughout the state and during its long history has supported many types of preservation-related groups: 441 projects in 56 counties over the past 30 years.

- These 441 projects have received approximately $6.6 million from the Fund. Taking into account the amount of matching funds contributed by grant recipients adds another $6.9 million to the dollar pool to total approximately $13.5 million devoted to historic preservation efforts.

(B) Michigan Lighthouse Assistance Program

While Michigan's lighthouses are a key feature of Great Lakes maritime heritage, many suffer from neglect and uncertain futures. Michigan Lighthouse Assistance Program grants, established through the efforts of the Michigan Lighthouse Project, provide state funding to assist local nonprofit and governmental entities in preserving and protecting these resources. Funds from this program are generated in part from the sale of specialty "Save Our Lights" lighthouse automobile license plates. The Michigan Lighthouse Assistance Program is administered by the SHPO. Chapter III, Section D outlines the usage of the Michigan Lighthouse Assistance Program.

- This new program has distributed funds only since 2000. Since that time, 16 lighthouse projects in 15 counties have received $220,000 from the Michigan Lighthouse Assistance Program. Taking into account the amount of matching funds contributed by grant recipients adds another $165,000 for a total of $385,000 devoted to historic rehabilitation and planning efforts for Michigan's lighthouses.

[2] Michigan's sixteen Certified Local Government program participants are as follows: Allegan, Ann Arbor, Battle Creek, Canton Township, Detroit, East Lansing, Farmington Hills, Grand Rapids, Holland, Jackson, Kalamazoo, Lansing, Monroe, Saline, Washtenaw County, and Ypsilanti.

5. Total Economic Impacts of Rehabilitation

While the facts summarized above provide impressive data on the successes of preservation in Michigan, the whole picture emerges only when the overall economic impacts of historic preservation activities are taken into account. This study examines both direct rehabilitation expenditures (the original purchases of building materials, tools) and also indirect expenses (the "ripple" effect of the original costs through the economy, or the purchases of goods and services by the industries that produced the direct materials). Economic multipliers have been used to calculate the amount of indirect expenses and also to provide estimates of the number of jobs created and household earnings generated by rehabilitation projects. Chapter III, Section E describes several aspects of the total economic impact of historic rehabilitation activities throughout Michigan.

- By adding together the direct ($819.9 million) and indirect ($933.2 million) economic impacts of projects that have utilized one of the four historic rehabilitation incentive programs (i.e., federal and state rehabilitation tax credits, grants from the Historic Preservation Fund or Michigan Lighthouse Assistance Program), the economic impact totals approximately $1.7 billion between 1971 and 2001.

- The $819.9 million spent on historic rehabilitation also generated a total of at least 20,252 job years and $589.0 million in household earnings throughout Michigan since 1971. A job year is full time employment for one person for one year.

- Rehabilitation tax credit projects from 1971 to 2001 have generated $1.7 million in business income taxes, $11.3 million in personal income taxes, and $40.4 million in Michigan sales taxes.

- Local governments have benefited from increased property tax revenues by $31.9 million statewide. Unlike other taxes that are collected once per expenditure, property taxes are collected annually and provide a continual source of revenue for the community – one that only increases as properties increase in value.

- Per $1 million expenditure, rehabilitating historic buildings creates a greater number of jobs in Michigan than $1 million spent in either computer or data processing services; trucking; manufacturing carburetors, pistons, rings, and valves; manufacturing motor vehicle parts and accessories; manufacturing general industrial and machinery equipment; manufacturing farm machinery and equipment; or manufacturing chemicals.

C. PROPERTY VALUES

This study examined five communities in order to determine the effects of local historic designation and review programs on property values over time. In all cases, the research conducted here supports the findings of numerous studies conducted on this topic throughout the country: historic designation tends to stabilize property values, and often causes value increases at higher rates than in similar non-designated areas. Chapter V explores the topic of property values in historic districts.

D. HERITAGE TOURISM

Travel by tourists, business people, and individuals visiting friends and family is an international industry and a significant part of the Michigan economy that generates an estimated $11.5 billion per year.[3] "Heritage tourism" refers to those travelers who incorporate a visit to a historic site or landmark during their Michigan visit. Chapter IV describes several aspects of heritage tourism in Michigan.

- The top destination counties for historic site visitation are located throughout the state and include a mix of predominantly urban and rural areas. Wayne County ranks number one with 16.7 percent of historic site visitation, illustrating the wide appeal of the Detroit area's many heritage attractions. Cheboygan, Grand Traverse, Mackinac and Chippewa Counties round out the top five.

Historically, Michigan's rich water and woodland resources, as opposed to historic sites, have been the primary draw for visitors. As a result, awareness of and visitation to historic sites is lower in Michigan than in other states. Heritage tourism offers an opportunity to connect Michigan's vast natural resources with the historical context of the built environment.

E. PRESERVATION INDICATORS

This project also involved the development of a system of preservation indicators that are intended to assist state and local governments in monitoring the continuing impacts of historic preservation activities on a regular basis. Updates to these suggested indicators will assist in tracking the progress made toward meeting statewide historic preservation goals. Additional information is included in Chapter VI.

F. COMPARISONS TO OTHER STATES

Data regarding preservation activities in Michigan provides an important record regarding the usage of various programs. However, this data gains even greater significance when placed in a national context. Chapter VII provides an overview, in matrix format, of selected states' state and federal rehabilitation tax credit program usage as well as the findings of other statewide historic preservation studies.

[3] Travel Industry Association of America, "Michigan Travel Statistics" 1999.

II. PROJECT OVERVIEW

A. BACKGROUND

In January 2001, the Michigan Historic Preservation Network, solicited proposals to conduct a study to examine the economic benefits of historic preservation in Michigan. MHPN, a statewide nonprofit organization dedicated to promoting and preserving Michigan's rich heritage, has long supported the idea that the broad spectrum of historic preservation activities provide significant economic benefits, or, as stated in the request for proposal for this project, "historic preservation is part of a family of economic development strategies that include tourism, housing development, commercial revitalization, smart growth, and community enhancement." The overall purpose of this project was to define, document, and quantify Michigan-specific data on the economic benefits of historic preservation – on jobs, business, tourism, income, property values, taxes, and community.

1. Defining the Project

Following an interview process, MHPN selected Clarion Associates to conduct the project. Several types of historic preservation activities were then chosen as the primary areas of concentration for this effort: federal and state tax credit programs, preservation grant programs, heritage tourism, and the impact of local designation and design review on property values.

On the first trip to Michigan in February 2002, Clarion Associates had the opportunity to introduce the study at the Michigan Main Street Summit to a group of community leaders gathered for the purposes of developing a statewide Main Street program. The Main Street Summit participants included representatives from MHPN, the SHPO, Michigan Economic Development Corporation (MEDC), Michigan State Housing Development Authority (MSHDA), Michigan Downtown and Financing Association (MDFA), Community Economic Development Association of Michigan (CEDAM), the Michigan Humanities Council, and many other representatives of preservation, community, economic development, and other related organizations. The input from these economic development professionals was very useful in streamlining the project's areas of emphasis.

2. Research and Analysis

Following the approval of a comprehensive work plan that outlined all areas of inquiry, an extensive data gathering and research effort began. Data was collected via phone interviews and from existing data sources. Two more trips were taken to Michigan in order to conduct original research, particularly regarding property values data, and also to meet face-to-face with members of the preservation community. Detailed information on the specific methodologies used in the research-gathering stage of this report can be found in the "Methodology" section.

3. Final Work Products

This study consists of the production and dissemination of three work products: a brief paper on the Michigan state rehabilitation tax credit, a technical report, and a

summary report. The technical report – this document – is intended to provide detailed documentation to support all the conclusions and assertions made within the summary report, and includes an executive summary, discussion of the methodologies used, review of data and data sources, and graphs and tables illustrating the analytical process and findings. The technical report is not intended for general public consumption and only a few hard copies will be produced for placement in libraries and state offices.

The summary report is the primary product of the project and will receive the widest distribution. The summary report provides a comprehensive overview of all project findings and is designed to appeal to multiple audiences.

B. STRUCTURE

This report is organized into the three general categories that were examined for this effort: historic rehabilitation, heritage tourism, and property values. Following these sections is a short chapter that lists suggested preservation indicators to assist the state and local governments in effectively gathering statistics on various preservation activities for the purposes of tracking their progress. Several matrices outlining the usage of state and federal rehabilitation tax credit programs, as well as various other prior economic impact studies, are also included. A methodology section describes data collection procedures. The final two sections are a detailed bibliography and copies of the databases provided by the State Historic Preservation Office.

III. HISTORIC REHABILITATION

A. INTRODUCTION

Historic rehabilitation happens each day in a wide variety of contexts – from minor repairs on historic homes to large-scale renovations of landmark buildings. Historic rehabilitation does not necessarily mean the complete overhaul of a structure. Many of the rehabilitation projects included in this section involved minimal or partial renovations, such as a façade improvement. Any rehabilitation activity triggers an economic impact, even for smaller-scale projects.

In order to more clearly delineate the parameters of historic rehabilitation for this project, this inquiry is focused on those rehabilitation projects that have utilized at least one of several established preservation incentive programs available in Michigan, including:

- The Federal 20 Percent Rehabilitation Tax Credit;
- The State Rehabilitation Tax Credit;
- Historic Preservation Fund grants; or
- The Michigan Lighthouse Assistance Program.

Included below are overviews of each rehabilitation program and summaries of selected activities in each area (such as the number of projects and estimated qualified expenditures). Next is a summary of the direct and indirect economic impacts that have resulted from these programs on jobs, household income, and taxes.

B. FEDERAL REHABILITATION TAX CREDIT PROJECTS

Tax credits for the rehabilitation of historic properties are an important economic development tool. Credits provide a financial benefit resulting from the rehabilitation of historic structures and assist owners in returning underutilized historic resources back to active service within the community. Because tax credit rehabilitation projects must conform to the Secretary of the Interior's Standards for Rehabilitation, tax credits also ensure that a consistent quality standard for rehabilitation is applied. Many types of historic properties throughout Michigan, from hotels and warehouses to commercial buildings and rental housing, have all benefited from rehabilitation tax credit programs.

1. Overview and Background

The Federal Historic Preservation Tax Incentives Program has been in place since 1976 and is, in the words of the National Park Service (NPS), "one of the Federal government's most successful and cost-effective community revitalization programs."[4] The program, administered by the NPS in cooperation with the Internal Revenue Service and the nation's State Historic Preservation Offices, encourages private investment in historic buildings by offering significant tax credits for rehabilitation.

[4] United States Department of the Interior. Preservation Tax Incentives For Historic Buildings. Washington, DC: National Park Service, Heritage Preservation Services, 1996.

The principal incentive is a 20 percent income tax credit for the certified rehabilitation of a certified historic structure.[5] The 20 percent credit is available for properties rehabilitated for income-producing purposes (such as commercial, industrial, rental residential, or agricultural uses).

For the purposes of the rehabilitation tax credit, a "certified historic structure" is defined as a building listed individually in the National Register of Historic Places (NRHP), or a contributing property in a national registered historic district. Only buildings may qualify for the credit; non-building resources such as bridges are not eligible to participate in the program. A registered historic district is any district listed in the NRHP, or a state or local historic district if certified by the Secretary of the Interior as meeting National Register criteria.

The federal tax credit program consists of a three-part application process. Part I of the application process determines whether the resource qualifies as "historic." In Part II, filed before the work begins, the applicant provides a detailed scope of work and cost estimate for the project. The NPS reviews the Part II application for compliance with the Secretary of the Interior's Standards for Rehabilitation. In Part III, filed after the project has been completed, the NPS approves, or "certifies," the completed rehabilitation. A "certified rehabilitation" is defined as the rehabilitation of a certified historic structure that is consistent with the historic character of the property and, where applicable, the district in which it is located.

The amount of the tax credit is based on "qualified rehabilitation expenditures." These expenditures include costs associated with the work undertaken on the historic building, as well as architectural and engineering fees, site survey fees, legal expenses, development fees, and other construction-related costs, if such costs are added to the basis of the property and are determined to be reasonable and related to the services performed. Qualified expenditures do not include costs related to acquiring or furnishing the building, additions that expand the existing building, new building construction, or parking lots, sidewalks, landscaping, or adjunct facilities. Estimated qualified rehabilitation expenditures are provided by the applicant in Part II of the application. Approval of the final costs, or actual qualified expenditures, occurs during Part III of the process.

There are several requirements for the use of the rehabilitation tax credit. The building to be rehabilitated must be depreciable (i.e., used in a trade or business or held for the production of income) and returned to use after the rehabilitation is completed. Also, the rehabilitation activity must be "substantial" ("substantial" is defined as the greater of $5,000 or the adjusted basis of the building and its structural components.)

2. Summary of Activity

The federal 20 percent rehabilitation tax credit has been used to great effect in Michigan over the past two decades. A total of 611 projects applied for the credit between 1978 and 2001, with cumulative estimated rehabilitation expenditures totaling $807.6 million. These expenditures have triggered another $919.2 million in indirect spending by related industries (such as the raw materials and labor required

[5] The federal program also includes a 10 percent tax credit for the rehabilitation of non-historic, non-residential buildings built before 1936. The 10 percent and 20 percent tax credits are mutually exclusive (i.e., one project may not take advantage of both). This analysis is limited to projects utilizing the 20 percent tax credit.

to produce construction materials) for a total of over $1.7 billion in total economic impact.

According to data provided by the SHPO, just over half of the filed projects have actually been completed.[6] A completed project is one that has filed Parts I, II, and III, and has also been certified for the tax credit by the NPS. However, the actual number of completed projects is, in all likelihood, much greater than only half of the filed projects. One reason why the data source does not include information regarding the details (such as approvals, final certified costs) of Part III is because Part III is handled primarily by the NPS, rather than the SHPO. As a result of this procedure, and the fact that a detailed list of Part III applications was not available from the NPS, data on Part III applications is not included here. It is believed that, were an actual count of Part III projects available, the total number of completed projects would be much greater.

Of the 611 projects filed, 566 projects provided Part II rehabilitation cost estimate data – this number includes the 329 applications in Table 3-1 that have also completed Part III. The remaining 45 projects have not yet filed a rehabilitation cost estimate, and of those, 29 are considered active "in process" projects. The remaining 16 "closed" projects had only filed Part I before the eligibility period for the tax credit expired. See Table 3-1 below.

Table 3-1: Application Status, 1978-2001

Status	Number of Projects
Part III Completed	329
Part II Completed	237
Part I In Process	29
Closed	16
Total	**611**

Source: Michigan State Historic Preservation Office

Table 3-2 summarizes the total number and estimated rehabilitation costs of the projects that have filed Part II of the federal 20 percent rehabilitation tax credit application, which total $807.6 million from 1978 - 2001. The dramatic dollar jump in the 2001 estimates is due to one large project – a $1 billion renovation and expansion of the 1,000-acre General Motors Technical Center in Warren designed by Eero Saarinen – with an estimated rehabilitation cost of $86 million.[7]

[6] According to a prior study, Michigan has a relatively high number of incomplete tax credit projects compared to other states. Michigan ranked 44 out of 47 states with a 74.3 percent project completion rate during a period between 1995 to 1997. Nettler, Jonathan. The Historic Rehabilitation Tax Credit: Part 2 – Part 3 Success Rates. Washington, D.C.: Preservation Action and The Center for Preservation Initiatives, 1999.

[7] King, R.J. "GM Puts its Tech Center on National Historic Map." The Detroit News 10 May 2000.

Table 3-2: Part II Applications, 1978-2001		
Calendar Year	Applications Filed	Estimated Rehabilitation Expenditures
1978	1	$600,000
1979	4	$1,200,000
1980	19	$46,212,000
1981	41	$44,820,258
1982	26	$35,024,402
1983	36	$70,920,737
1984	35	$19,208,299
1985	40	$78,141,519
1986	33	$19,378,008
1987	36	$34,477,948
1988	12	$33,366,920
1989	14	$2,220,081
1990	22	$14,460,389
1991	13	$14,153,370
1992	11	$5,990,775
1993	15	$6,558,938
1994	17	$12,444,085
1995	13	$6,895,210
1996	23	$16,313,686
1997	22	$17,397,413
1998	23	$33,209,113
1999	27	$34,564,058
2000	31	$58,467,113
2001	52	$201,610,109
Total	**566**	**$807,634,431**
Source: Michigan State Historic Preservation Office, National Park Service		

While Part II requires applicants to report their estimated rehabilitation costs, Part III requires the actual rehabilitation costs once the project has been completed. As noted above, since many Part III applications from the SHPO did not include completed data for many projects that were, in fact, completed, a detailed listing of the data source is not provided here. However, in lieu, a comparison between the estimated costs (from Part II) and the final costs (from Part III) of those 329 projects that have completed the rehabilitation tax credit is shown in Table 3-3, in order to provide a sense of how accurate rehabilitation estimates are as compared to actual costs. The final expenditures of these Part III projects were approximately $37.5 million, or 12 percent, greater than the original estimate.

Table 3-3: Estimated Versus Final Expenditures (Part II Versus Part III) 1978-2001		
Number of Projects	Estimated Rehabilitation Expenditures	Final Expenditures
329	$316,629,442	$354,149,541
Sources: Clarion Associates, Michigan State Historic Preservation Office		

From this comparison of 329 projects, were one to apply this example to the entire pool of the 566 Part II projects (and their corresponding $807.6 million in rehabilitation expenditures), actual rehabilitation costs could be estimated at $904.6 million, or 12 percent greater than the estimated costs reported in Part II.

The two counties with the largest number of projects, Wayne and Kent, have the largest amount of estimated rehabilitation expenditures – nearly $490.3 million. The county with the next largest amount of estimated rehabilitation expenditures, Macomb, has only had three projects; its high dollar total is due to the $86 million rehabilitation of the General Motors Technical Center in Warren. In all, 51 of Michigan's 83 counties, or 61 percent, contain rehabilitation projects that have filed for the federal tax credit. See Table 3-4.

Table 3-4: Rehabilitation Expenditures by County, 1978-2001

County	Estimated Rehabilitation Expenditures	% of Total	Number of Projects
Wayne	$359,132,672	44.5	162
Kent	$131,190,162	16.2	90
Macomb	$86,098,000	10.7	3
Washtenaw	$36,328,940	4.5	64
Genessee	$29,989,389	3.7	14
Kalamazoo	$23,891,547	3.0	50
Muskegon	$19,645,000	2.4	9
Bay	$13,970,865	1.7	26
St. Clair	$11,848,078	1.5	4
Monroe	$11,569,713	1.4	13
Oakland	$12,243,967	1.5	23
Saginaw	$9,794,181	1.2	15
Marquette	$6,856,000	0.8	6
Jackson	$6,340,000	0.8	2
Ingham	$5,746,860	0.7	11
Mackinac	$5,550,000	0.7	3
Houghton	$4,432,380	0.5	13
Calhoun	$4,196,947	0.5	13
Menominee	$3,824,250	0.5	16
Ionia	$3,007,896	0.4	5
St. Joseph	$2,119,000	0.3	4
Manistee	$2,116,000	0.3	4
Eaton	$2,070,000	0.3	2
Berrien	$1,700,000	0.2	3
Grand Traverse	$1,392,425	0.2	5
Emmet	$1,292,962	0.2	6
Benzie	$1,222,000	0.2	3
Alger	$1,100,000	0.1	1
Tuscola	$985,000	0.1	2
Wexford	$967,000	0.1	2
Delta	$920,000	0.1	2
Ottawa	$860,000	0.1	3
Chippewa	$844,746	0.1	1
Lenawee	$823,948	0.1	4
Mecosta	$815,000	0.1	2
Montcalm	$500,000	0.1	1
Lapeer	$450,000	0.1	2
Shiawasee	$353,958	0.1	4
Leelanau	$290,500	0.1	4
Livingston	$269,000	0.1	2
Allegan	$178,500	0.1	2
Sanilac	$150,000	0.1	1
Ontonagon	$120,000	0.1	1
Charlevoix	$118,000	0.1	1
Arenac	$100,000	0.1	1
Cass	$60,000	0.1	1
Lake	$40,000	0.1	1
Branch	$35,000	0.1	1
Clare	$32,000	0.1	1
Huron	$30,000	0.1	1
Iron	$22,545	0.1	1

Source: Michigan State Historic Preservation Office
Note: Percentages may not total 100 due to rounding

In conclusion, several key facts stand out regarding the usage of the federal 20 percent rehabilitation tax credit program:

- Federal rehabilitation tax credit project expenditures range from a minimum of $4,796 to a maximum of $86 million. By removing the $86 million project as an outlier – this is the largest single project ever recorded for Michigan – the median cost of a Michigan federal rehabilitation tax credit project is $250,000 and the average cost is $1,422,080.

- Overall, direct expenditures of Michigan rehabilitation projects utilizing the federal tax credit total an estimated $807.6 million since 1971. Since then, that $807.6 million in direct rehabilitation expenditures has generated an additional $919.2 million in indirect rehabilitation expenditures within the state of Michigan, for a total of $1.7 billion in economic impact.

3. The Federal Rehabilitation Tax Credit in Michigan Versus Other States [8]

Because the federal rehabilitation tax credit has standardized rules that apply throughout the country, it is possible to draw comparisons between Michigan's federal tax credit usage and the usage of the credit in other states.

Northeastern states are generally the most frequent users of the federal rehabilitation tax credit program. Several midwestern states, such as Illinois, Missouri, and Ohio, are often among the top ten states in regard to the amount of certified expenditures.

Table 3-5 illustrates the number of certified projects and expenditures per year in Michigan from 1992 to 2001, compared to a sampling of other midwestern states. While Michigan has a lower total amount of certified expenditures during this period compared to its neighboring states, Michigan has a relatively high average project cost. Chapter VII of this document, "Comparisons to Other States," contains two graphs that compare the usage of the federal rehabilitation tax credit in Michigan to a sampling of other states.

Table 3-5: Federal Tax Credit in Michigan Versus Other States, 1992-2001

State	Part II's Approved	Part III's Approved	Certified Expenditures	Average Project Cost
Ohio	511	348	$556,174,120	$1,598,201
Missouri	386	205	$358,640,313	$1,749,465
Illinois	177	133	$354,919,936	$2,668,571
Wisconsin	299	167	$222,918,667	$1,334,842
Indiana	274	202	$183,296,392	$907,408
Michigan	**186**	**134**	**$151,714,717**	**$1,132,199**
Minnesota	136	101	$95,124,804	$941,830
Iowa	72	41	$31,905,811	$778,191

Source: United States Department of the Interior. Federal Tax Incentives for Rehabilitating Historic Buildings: Statistical Report and Analysis. Washington, DC: National Park Service, Heritage Preservation Services, 1989-2001. (Various annual reports consulted)
Notes: The totals in this table are based on federal fiscal year. Other data in this section is based on calendar year, so certified expenditures and average project cost listed above may vary from other totals reported in this section.

C. STATE REHABILITATION TAX CREDIT PROJECTS

1. Overview and Background

In addition to the federal rehabilitation tax credit, many states also have established their own rehabilitation tax credit programs; at least 20 such programs have been established since the early 1990's. These programs vary considerably, from the percentage of the available credit to the types of targeted properties. Many of the state programs, such as North Carolina's, are intended to enhance those projects that are already eligible for the federal rehabilitation tax credit, specifically income-producing properties. Other state programs are targeted toward those projects that are not eligible for the federal credit, thereby broadening the range of eligible historic

[8] The data in this section is taken from the National Park Service's Annual Statistical Report of the Federal Tax Credit and is organized on a federal fiscal year basis, which is different from the calendar year data used elsewhere in this report for the federal rehabilitation tax credit.

resources. Colorado's program, for instance, is open to owner-occupied residential properties, which are not eligible for the federal credit.

Michigan has recently adopted its own tax credit for the rehabilitation of historic properties. Available only since 1999, 205 projects in 24 counties have already applied for the credit, which offers 25 percent of qualified rehabilitation expenditures against state income or single business tax liability. The economic benefit of these projects is significant: rehabilitation expenditures of the 205 projects that have applied solely for Michigan's tax credit add up to over $8.0 million in direct spending. These direct expenditures have triggered another $9.1 million in indirect spending, for a total of over $17.1 million in total economic impact. Given Michigan's large number of designated historic resources, the rehabilitation tax credit shows great potential for building wealth and creating new jobs throughout the state for many years to come.

The State of Michigan's rehabilitation tax credit is available to owner-occupied and income-producing properties listed in the National Register, the State Register, or in a locally designated historic district. The state tax credit offers up to 25 percent of qualified rehabilitation expenditures against state income tax or single business tax liability. For projects that are approved for the 20 percent federal rehabilitation tax credit, an additional five percent state tax credit is available.

Project eligibility is determined by the population of the community in which the resource is located and also by the type of historic designation the property has received. For communities with a population of fewer than 5,000 residents, the historic property must be listed on the State or National Register, either individually or as a contributing resource in a historic district, or located within a local historic district. For communities greater than 5,000 residents, properties must be a contributing resource located within a local historic district. Regardless of the size of the community or listing status, the estimated rehabilitation cost must be at least 10 percent of the State Equalized Value (SEV) of the property. As with the federal tax credit, the rehabilitation must comply with the Secretary of the Interior's Standards for Rehabilitation.[9]

The applications for both the Michigan and the federal rehabilitation tax credit programs follow a similar, three-part review structure. Part I of the application process determines whether the resource qualifies as "historic," as defined by the respective programs. Part II, filed before the work begins, provides a detailed scope of work and cost estimate. Part III, which formally certifies the project for the tax credit, documents actual rehabilitation costs and verifies compliance with the Standards once the project is completed.

2. Summary of Activity

In the three years the Michigan tax credit has been available, a total of 201 properties have applied for the credit, and 205 total applications have been filed (some properties have taken advantage of the credit more than once). Table 3-6 summarizes the number of state rehabilitation tax credit projects filed and the number completed since the program began accepting applications in 1999.

[9] Michigan State Historic Preservation Office, "Michigan's Historic Preservation Tax Incentives" 2000.

Table 3-6: Application Status, 1999-2001			
Calendar Year	Applications Filed	Projects Completed and Certified	Projects In Process
1999	19	2	17
2000	84	41	43
2001	102	48	54
Total	**205**	**91**	**114**

Source: Michigan State Historic Preservation Office
Note: Projects in Process category is estimated, the actual number is slightly lower due to closed or withdrawn applications.

Table 3-7 summarizes the total number and estimated rehabilitation costs of the projects that have filed Part II of the state 25 percent tax credit application. The estimated rehabilitation costs included in Part II provide the most comprehensive estimate of the total rehabilitation costs of projects involved in the Michigan program, since only a small number of projects have completed Part III and filed final cost data. Currently, 189 projects have filed Part II, resulting in a total estimated dollar amount of $8,010,283. Note the lower total of 189 projects, versus the 205 number reported in Table 3-6; this is because 16 projects have submitted only Part I and have not yet filed Part II.

Table 3-7: Part II Applications, 1999-2001		
Calendar Year	Applications Filed	Estimated Rehabilitation Expenditures
1999	18	$825,391
2000	79	$3,827,021
2001	92	$3,357,871
Total	**189**	**$8,010,283**

Source: Michigan State Historic Preservation Office

While Part II provides estimated rehabilitation costs at the start of a project, Part III requires applicants to report their actual rehabilitation costs once a project has been completed. Table 3-8 lists the number and associated costs of projects that have filed Part III of the 25 percent tax credit application.

Table 3-8: Part III Applications, 1999-2001		
Calendar Year	Applications Certified	Final Rehabilitation Expenditures
1999	2	$23,022
2000	48	$1,929,677
2001	41	$1,778,423
Total	**91**	**$3,731,122**

Source: Michigan State Historic Preservation Office

The credit has been used primarily for the rehabilitation of residential properties, as indicated in Table 3-9.

Table 3-9: Usage of State Tax Credit Projects, 1999-2001

Use Type	Number of Projects	Percentage of Total
Commercial/Office	13	6%
Mixed-Use	2	1%
Rental Residential	27	13%
Owner-Occupied Residential	163	80%
Total	**205**	**100%**

Source: Michigan State Historic Preservation Office

State rehabilitation tax credit projects have occurred in 24 out of Michigan's 83 counties. While many projects have occurred in the lower third of the state, all areas of the state are represented. Table 3-10 lists those counties that have had rehabilitation projects.

Table 3-10: Rehabilitation Expenditures by County, 1999-2001

County	Estimated Project Expenditures	Percentage of Total	Number of Projects
Kent	$1,648,637	20.6	36
Wayne	$1,632,601	20.4	35
Washtenaw	$1,460,301	18.2	35
Kalamazoo	$858,294	10.7	29
Oakland	$530,296	6.6	18
Lenawee	$269,300	3.4	4
Saginaw	$246,803	3.1	2
Ottawa	$216,705	2.7	13
Grand Traverse	$200,000	2.5	1
Mackinac	$150,000	1.9	1
Houghton	$145,000	1.8	4
Holland	$143,000	1.8	2
Jackson	$118,858	1.5	4
Macomb	$114,775	1.4	3
Monroe	$89,022	1.1	6
Huron	$50,000	0.6	1
Muskegon	$47,235	0.6	4
Emmett	$30,000	0.4	1
Keweenaw	$17,860	0.2	1
Genesee	$15,000	0.2	1
Shiawassee	$12,000	0.1	1
St. Joseph	$9,800	0.1	1
Ingham	$4,796	0.1	1
Allegan	$0	0.0	1
Total		**205**	**100%**

Source: Michigan State Historic Preservation Office

Table 3-10: Rehabilitation Expenditures by County, 1999-2001			
County	Estimated Project Expenditures	Percentage of Total	Number of Projects
Note: Allegan County's one project has not yet filed estimated expenditures			

Several key facts stand out regarding Michigan's 25 percent state rehabilitation tax credit program:

- State tax credit project expenditures range from a minimum of $2,800 to a maximum of $270,000. The median cost of a rehabilitation project taking advantage of the state tax credit program is $24,400.

- The average estimated project cost is $42,159, considerably greater than the median cost. This relationship between the median and the average reflects the fact that most of the projects tend to be under $50,000, yet those in the higher cost range tended to be a great deal more expensive than the majority of projects.

- Overall, direct expenditures of rehabilitation projects utilizing Michigan's tax credit total $8.0 million since 1999. Since then, that $8.0 million in direct rehabilitation expenditures has generated an additional $9.1 million in indirect rehabilitation expenditures within the state of Michigan, for a total of $17.1 million in economic impact.

3. Projects Combining the Federal and State Rehabilitation Tax Credits

The prior analysis has focused on those projects that have utilized the 25 percent state tax credit. However, projects that have utilized the 20 percent federal tax credit also are eligible for an additional five percent state tax credit. There are 67 of these "combination" federal/state rehabilitation tax credit projects that have utilized the five percent credit option. In the few short years this option has been available, over $101.4 million in direct rehabilitation expenditures of Michigan federal tax credit projects have been applied toward the state tax credit program. While the 20 percent federal rehabilitation tax credit is the primary incentive for these projects, they must also be cited as state tax credit projects. The eligibility of these projects for the state program raises the total economic impact of the program significantly.

For the purposes of this study and to avoid double counting these projects, the economic impacts of these "combination" federal/state projects, is considered along with the rest of the federal tax credit projects.

4. The State Rehabilitation Tax Credit in Michigan Versus Other States

In a relatively brief period, Michigan's state tax credit already has had a measurable statewide economic impact. A comparison of the successes of similar credits in other states offers a glimpse of the economic returns that Michigan might expect in the future.

Comparing the rehabilitation tax credit programs of different states is challenging since such programs differ considerably, not only in eligibility requirements and application formats, but also in program administration and record keeping. An

additional complicating factor is that many states' programs have only been in existence for five years or less – not long enough to determine any long-range past comparisons or develop future projections.

Nevertheless, some comparison of Michigan's program to programs in other states is possible. Tables 3-11 and 3-12 below compare several states whose rehabilitation tax credit provisions are similar to the Michigan program. Table 3-11 illustrates that Michigan's number of applicants to the tax credit program compares very well against other states. The first three years of Michigan's program has generated a greater number of projects than the first three years of every other state examined in Table 3-11.

Table 3-11: State Tax Credit in Michigan Versus Other States: Projects Filed by Year, 1991-2001

Calendar Year	Michigan	Colorado	Missouri	Virginia	West Virginia	Wisconsin
1991		20				
1992		9				6
1993		19				17
1994		20		40		34
1995		37		45		43
1996		42		31		68
1997		58		86		75
1998		79	1	78	2	107
1999	19	52	20	125	4	113
2000	84	49	30	138	4	170
2001	102	n/a	64	n/a	n/a	n/a
Total	**205**	**385**	**115**	**662**	**10**	**633**
Average/Year	**68**	**38.5**	**28.8**	**94.6**	**3**	**70**

Sources: Michigan and selected other states' State Historic Preservation Offices
Note: 2001 in process

Table 3-12 illustrates rehabilitation dollar amounts that have been reported by several state tax credit programs.

Table 3-12: State Tax Credit in Michigan Versus Other States: Rehabilitation Costs by Year, 1991-2001						
Calendar Year	Michigan	Colorado	Missouri	Virginia	West Virginia	Wisconsin
1991		$61,950				
1992		$2,218,280				$220,581
1993		$3,522,787				$415,110
1994		$955,881				$842,978
1995		$1,919,408				$1,250,000
1996		$1,637,520		$41,943,453		$2,216,889
1997		$2,384,417		$26,176,319		$1,791,000
1998		$4,473,211	$180,018	$36,418,204	$175,000	$2,459,750
1999	$825,391	$4,464,553	$44,528,744	$34,079,894	$311,000	$2,752,678
2000	$3,827,021	$1,996,701	$103,871,045	$108,327,806	$190,000	$4,147,149
2001	$3,357,871	n/a	$41,583,979	n/a	n/a	n/a
Total	**$8,010,283**	**$32,391,552**	**$190,163,786**	**$246,945,676**	**$676,000**	**$16,096,135**
Average Cost Per Project	**$117,798**	**$84,133**	**$1,653,598**	**$373,029**	**$67,600**	**$25,428**

Source: Michigan and selected other states' State Historic Preservation Offices
Note: 2001 in process. Also, data reflected here is taken from estimated or actual costs, as available.
Colorado's total data also includes another $8.75 million, the estimated costs of 124 projects in process. Michigan's average is based on data collected from the 205 projects (or an average of 68 projects per year for the first three years of the program) divided by the Part II estimated costs of $8.0 million.

The 2000 and 2001 data for the Michigan program demonstrates that the amount of qualified costs is already within the range of other more-established programs, such as Wisconsin's and Colorado's.

The Michigan program's excellent short-term track record to date, coupled with the state's high number of designated historic resources, suggests that the Michigan rehabilitation tax credit has the potential to contribute significantly to the vitality of Michigan's economy.

D. MICHIGAN HISTORIC PRESERVATION GRANTS

1. Historic Preservation Fund

(A) Overview/Background

The Historic Preservation Fund distributes funds received annually from the National Park Service – funds made available by the National Historic Preservation Act of 1966 that are distributed to State Historic Preservation Offices. In Michigan, this program has played a significant role in the preservation of historic resources of all types throughout Michigan, from downtown Detroit to rural communities.

Administered by the Michigan State Historic Preservation Office, and currently available only to Certified Local Government program participants[10], the Fund supports six general project categories: 1) Identification projects (e.g., inventories of historic and archaeological sites); 2) Registration projects (e.g., preparation of nominations to the National Register); 3) Planning projects (e.g., preservation planning efforts); 4) Public Education projects (e.g., publications, videos, exhibits and special events); 5) Restoration Planning projects (e.g., feasibility studies, plans, and specifications); and 6) Restoration projects (e.g., physical stabilization, rehabilitation).

To maximize the effect of this program, the grant recipient is required to provide matching funds that equal 40 percent of the awarded grant amount. Since 1996, this program has been limited to Certified Local Governments. The Historic Preservation Fund has been used throughout the state: 441 projects in 56 counties over the past 30 years.

(B) Summary of Activity

Of the 441 total projects awarded funding, nearly 80 percent of these were in two project categories: Restoration and Identification projects. The amount funded in these two categories is even greater: 86.7 percent. See Table 3-13.

Table 3-13: Summary of Projects by Category, 1971-2001

Project Type	Number of Projects	Percentage of Total	Amount Funded	Percentage of Total
Identification	202	45.8%	$1,666,966	25.4%
Restoration	150	34.0%	$4,029,322	61.3%
Restoration Planning	40	9.1%	$448,801	6.8%
Planning	23	5.2%	$227,173	3.5%
Registration	17	3.9%	$146,096	2.2%
Public Education	9	2.0%	$53,274	0.8%
Total	**441**	**100.0%**	**$6,571,632**	**100.0%**

Source: Michigan State Historic Preservation Office

Local government and educational organizations have received the vast majority of this funding. Since 1996, the program has been limited to Certified Local Governments, but at various points prior to 1996 grants were also distributed to individuals and organizations. See Table 3-14.

[10] Michigan's sixteen Certified Local Government program participants are as follows: Allegan, Ann Arbor, Battle Creek, Canton Township, Detroit, East Lansing, Farmington Hills, Grand Rapids, Holland, Jackson, Kalamazoo, Lansing, Monroe, Saline, Washtenaw County, and Ypsilanti.

Table 3-14: Summary of Grant Recipients, 1971-2001		
Recipient Type	Number of Projects	Percentage of Total
Local Government	238	54.0%
Educational	89	20.2%
Nonprofit	62	14.1%
State Government	27	6.1%
Individual	19	4.3%
Federal Government	6	1.4%
Total	**441**	**100.0%**
Source: Michigan State Historic Preservation Office		

Table 3-15 summarizes the total amount funded and number of projects utilizing this program on an annual basis since its inception.

Table 3-15: Grants Awarded by Year, 1971-2001		
Year	Number of Projects	Amount Funded
1971	10	$56,202
1972	4	$63,000
1973	3	$14,450
1974	23	$129,962
1975	25	$289,979
1976	25	$340,276
1977	17	$155,918
1978	33	$734,390
1979	41	$903,382
1980	41	$685,245
1981	23	$213,497
1982	10	$95,892
1983	18	$593,621
1984	16	$165,871
1985	17	$111,951
1986	10	$76,679
1987	7	$54,927
1988	16	$184,452
1989	15	$220,539
1990	17	$269,892
1991	9	$136,766

Table 3-15: Grants Awarded by Year, 1971-2001		
Year	Number of Projects	Amount Funded
1992	10	$119,850
1993	8	$126,754
1994	8	$165,033
1995	10	$139,687
1996	3	$34,730
1997	6	$97,687
1998	3	$63,200
1999	5	$87,800
2000	2	$64,000
2001	6	$176,000
Total	**441**	**$6,571,632**
Source: Michigan State Historic Preservation Office		

The amount of distributed grants totals $6.6 million but by adding in the amount of matching funds contributed by grant recipients ($6.9 million), the total dollar pool more than doubles to $13.5 million. See Table 3-16.

Table 3-16: Grants Awarded by County, 1971-2001		
County	Grant plus Matching Funds	Percentage of Total Dollars
Alger	$42,500	0.3%
Allegan	$129,599	1.0%
Alpena	$9,986	0.1%
Antrim	$87,590	0.6%
Baraga	$35,052	0.3%
Barry	$7,770	0.1%
Bay	$72,040	0.5%
Benzie	$5,000	0.1%
Berrien	$84,166	0.6%
Branch	$45,929	0.3%
Calhoun	$272,912	2.0%
Cass	$22,326	0.2%
Chippewa	$445,481	3.3%
Clinton	$4,000	0.1%
Delta	$192,848	1.4%
Eaton	$52,400	0.4%
Emmet	$185,286	1.4%
Genesee	$442,382	3.3%
Grand Traverse	$98,815	0.7%
Gratiot	$293,115	2.2%
Hillsdale	$6,661	0.1%
Houghton	$681,917	5.1%
Huron	$28,005	0.2%
Ingham	$788,033	5.8%
Ionia	$50,000	1.4%
Iron	$331,303	2.5%
Isabella	$10,508	0.1%
Jackson	$145,590	1.1%
Kalamazoo	$840,593	6.2%
Kent	$951,781	7.1%
Keweenaw	$96,177	0.7%
Leelanau	$720	0.1%
Lenawee	$383,310	2.8%
Livingston	$89,406	0.7%
Mackinac	$99,898	0.7%
Macomb	$39,980	0.3%
Manistee	$270,790	2.0%
Marquette	$171,017	1.3%
Mason	$68,444	0.5%
Mecosta	$34,029	0.3%
Menominee	$242,544	1.8%
Midland	$6,000	0.1%
Monroe	$123,602	0.9%
Muskegon	$125,435	0.9%
Oakland	$700,037	5.2%
Ontonagon	$16,972	0.1%
Otsego	$12,469	0.1%
Ottawa	$238,974	1.8%
Presque Isle	$19,894	0.1%
Saginaw	$289,806	2.1%
Shiawasee	$174,190	1.3%
St. Clair	$57,400	0.4%
Van Buren	$676	0.1%
Washtenaw	$1,081,779	8.0%
Wayne	$2,766,450	20.5%
Wexford	$17,683	0.1%
Total	**$13,491,268**	**100.0%**

Source: Michigan State Historic Preservation Office
Note: Percentages may not total 100 due to rounding

Most of Michigan's counties have projects that have received funding through this program: 56 out of 83, or 67 percent. While the majority of projects receiving grants have occurred in urban areas, such as Wayne, Washtenaw, and Kent counties, many suburban and rural counties have also utilized the program. See Table 3-17.

Table 3-17: Number of Projects Awarded by County, 1971-2001		
County	Number of Projects	Percentage of Total Projects
Alger	2	0.5%
Allegan	8	1.8%
Alpena	1	0.2%
Antrim	1	0.2%
Baraga	2	0.5%
Barry	1	0.2%
Bay	3	0.7%
Benzie	1	0.2%
Berrien	4	0.9%
Branch	2	0.5%
Calhoun	10	2.3%
Cass	2	0.5%
Chippewa	12	2.7%
Clinton	1	0.2%
Delta	10	2.3%
Eaton	2	0.5%
Emmet	7	1.6%
Genesee	12	2.7%
Grand Traverse	6	1.4%
Gratiot	14	3.2%
Hillsdale	1	0.2%
Houghton	17	3.9%
Huron	1	0.2%
Ingham	34	7.7%
Ionia	2	0.5%
Iron	5	1.1%
Isabella	1	0.2%
Jackson	3	0.7%
Kalamazoo	28	6.3%
Kent	21	4.8%

Table 3-17: Number of Projects Awarded by County, 1971-2001		
County	Number of Projects	Percentage of Total Projects
Keweenaw	7	1.6%
Leelanau	1	0.2%
Lenawee	5	1.1%
Livingston	4	0.9%
Mackinac	5	1.1%
Macomb	3	0.7%
Manistee	5	1.1%
Marquette	7	1.6%
Mason	3	0.7%
Mecosta	5	1.1%
Menominee	4	0.9%
Midland	1	0.2%
Monroe	7	1.6%
Muskegon	5	1.1%
Oakland	20	4.5%
Ontonagon	1	0.2%
Otsego	1	0.2%
Ottawa	12	2.7%
Presque Isle	2	0.5%
Saginaw	16	3.6%
Shiawasee	1	0.2%
St. Clair	3	0.7%
Van Buren	1	0.2%
Washtenaw	48	10.9%
Wayne	59	13.4%
Wexford	1	0.2%
Total	**441**	**100.0%**

Source: Michigan State Historic Preservation Office

Grants provide essential support for a wide range of preservation-related projects. The projects supported by these funds have accomplished not only a great deal of important preservation work, but have also helped to raise general awareness of historic preservation issues throughout the state. The Michigan Historic Preservation Grant Program, while currently limited to Certified Local Governments, is a valuable collaborative effort between federal, state, and local governments with a significant fiscal impact: 441 projects have been awarded $6.6 million since 1971. Adding in the amount of matching funds contributed by grant recipients, ($6.9 million) the total dollar pool for this program is $13.5 million.

2. Michigan Lighthouse Assistance Program

(A) Overview/ Background

The Michigan Lighthouse Project was established in 1998 to "increase public and governmental awareness of lighthouse preservation issues and identify ways to ensure the long-term preservation of Michigan's lighthouses."[11] While Michigan's lighthouses are an important aspect of Great Lakes maritime heritage, many suffer from neglect and uncertain futures. Michigan Lighthouse Assistance grants, established in 1999 through the efforts of the Michigan Lighthouse Project, are designed to assist local groups in preserving and protecting lighthouses. Projects have ranged from historic rehabilitation to the development of cultural resource management plans. Administered by the SHPO, funds from this program are generated in part from the sale of specialty "Save Our Lights" automobile license plates.

Nonprofits and governmental entities that either own, seek to acquire, or have a long-term lease on a lighthouse are eligible to apply for funding. Similar to the Historic Preservation Fund, matching funds are also required from all grant recipients.

(B) Summary of Activity

The Michigan Lighthouse Assistance Program has distributed $220,000 since it began in 2000, but by adding in the amount of matching funds contributed by grant recipients, the total dollar pool of this program is increased to $385,000. Sixteen projects in 15 counties have received funding.

Table 3-18: Grants Awarded, 2000-2001

County	Grants Awarded	Matching Funds	Grants Awarded Plus Matching Funds	Number of Projects
Benzie	$20,000	$10,000	$30,000	1
Charlevoix	$10,000	$10,000	$20,000	1
Cheboygan	$20,000	$20,000	$40,000	1
Chippewa	$40,000	$30,000	$70,000	2
Delta	$4,000	$4,000	$8,000	1
Emmett	$20,000	$10,000	$30,000	1
Huron	$14,000	$14,000	$28,000	1
Iosco	$20,000	$10,000	$30,000	1
Keweenaw	$5,000	$5,000	$10,000	1
Luce	$10,000	$5,000	$15,000	1
Mackinac	$20,000	$10,000	$30,000	1
Marquette	$7,500	$7,500	$15,000	1
Muskegon	$6,000	$6,000	$12,000	1
Ontonagon	$13,500	$13,500	$27,000	1
Schoolcraft	$10,000	$10,000	$20,000	1
Total	**$220,000**	**$165,000**	**$385,000**	**16**

Source: Michigan State Historic Preservation Office

[11] Michigan Lighthouse Project, www.michiganhistory.org/preserve/lights/milights.html

Nonprofit organizations have received 61.1 percent of this funding and governmental organizations have received 38.9 percent. Ten grants have involved historic rehabilitation and six grants have been awarded to support planning efforts.

E. ECONOMIC IMPACTS OF REHABILITATION PROJECTS

1. Introduction

Economic multipliers are frequently used to estimate the economic impact of various activities on a regional scale. The primary principle behind the use of multipliers is that each dollar spent within an industry is spent again in related industries and other activities – thus multipliers essentially estimate the "ripple" effect of each dollar as it travels through an economy.

This section summarizes the direct and indirect economic impacts of the projects discussed in this section by analyzing projects that have utilized either federal or state rehabilitation tax credit programs or have received a rehabilitation grant from the Historic Preservation Fund or Michigan Lighthouse Assistance Program.[12]

2. Summary of Expenditures of Rehabilitation Projects

As documented in the preceding sections, between 1971 and 2001, $819.9 million was spent on historic rehabilitation projects utilizing these various programs throughout Michigan. The total investment of these projects is summarized below.

Table 3-19: Summary of Rehabilitation Expenditures, 1971-2001

Project Type	Total Investment
Federal tax credit projects	$807,634,431[13]
State tax credit projects	$8,010,283
Historic Preservation Fund projects	$4,029,322
Michigan Lighthouse Assistance Program projects	$220,000
Total	**$819,894,036**

Source: Clarion Associates

3. Direct and Indirect Economic Impacts

Based on a "direct" impact, or original economic activity, economic multipliers estimate the amount of "indirect" impact, or additional purchases related to the direct impact. In the case of a historic rehabilitation, the direct impact would consist of the dollars spent on labor and materials. Economic multipliers may then be used to calculate the amount of indirect impact generated by the direct impact. The indirect impact consists of the purchases of goods and services by the industries that produced

[12] The Historic Preservation Fund has included several types of projects in addition to rehabilitation. For the purposes of this section, only dollars spent for historic rehabilitation (as opposed to preservation planning or other types of projects) have been used.
[13] This $807.6 million includes the 67 projects, with $101.4 in expenditures, which have combined the federal and state rehabilitation tax credits.

the items for the original, direct activity. For example, a contractor may purchase paint for a rehabilitation project. The purchase of the paint is a direct impact, but the purchases made by the paint factory to produce the paint are indirect impacts. Please see the "Methodology" section for a detailed explanation of economic multipliers as well as additional information regarding RIMS II, the multiplier system used in this report.

Table 3-20 summarizes the direct, indirect, and total economic impacts of all rehabilitation projects examined in this study. These impacts are defined as follows:

Direct Impacts. Expenditures directly associated with a rehabilitation project. Examples include purchases of construction labor, building materials, machinery, and tools.

Indirect Impacts. Expenditures made by the individuals or firms working on the rehabilitation project that are triggered by the rehabilitation project. Examples include construction and manufacturing labor, and purchases of lumber, stone, clay, glass, and gravel.

Total Impact. The sum of the direct and indirect impacts.

Table 3-20: Summary of Economic Impacts, 1971-2001

Rehabilitation Project Type	Direct Economic Impact ($ million)	Indirect Economic Impact ($ million)	Total Impact (Sum of Direct and Indirect) ($ million)
Federal tax credit projects	$807.6	$919.2	$1,726.8
State tax credit projects	$8.0	$9.1	$17.1
Historic Preservation Fund projects	$4.0	$4.6	$8.6
Michigan Lighthouse Assistance Program projects	$0.220	$0.250	$0.470
Total	**$819.9**	**$933.2**	**$1,753.1**

Source: Clarion Associates
Notes: To calculate the economic impact of rehabilitation, the RIMS II multiplier for "Other Maintenance and Repair, State of Michigan" was used. For the purposes of this estimate, all Michigan Lighthouse Assistance grants have been considered to be rehabilitation projects. Individual columns may not total due to rounding

The first column of Table 3-20 lists the total dollar amount of direct expenditures for each rehabilitation program, while the second column lists the total dollar amount of indirect expenditures related to the rehabilitation activity. For example, the direct expenditures of $819.9 million spent on all rehabilitation projects generated an additional $933.2 million in indirect impacts. The overall economic impact (i.e., the sum of the direct and indirect impacts) for all four rehabilitation programs is approximately $1.7 billion.

4. Jobs Created and Total Household Earnings

Economic multipliers also may be used to estimate two additional categories: the direct and indirect number of jobs created, and the dollar amount of total household earnings. The number of "jobs created" is a count of the number of job years, or full time employment for one person for one year.

The "total household earnings" of employees either directly or indirectly involved with rehabilitation projects reflect employee income that is spent in the state economy, generally for consumer expenses such as food, clothing, utilities, medical services, or auto repair.

Table 3-21 lists the total jobs created by rehabilitation projects, both directly and indirectly.[14]

Table 3-21: Summary of Jobs and Household Earnings

Type of Project	Jobs Created			Household Earnings Generated ($ million)		
	Direct	Indirect	Total	Direct	Indirect	Total
Federal tax credit projects	9,253	10,695	19,948	$308.8	$271.4	$580.2
State tax credit projects	92	106	198	$3.1	$2.7	$5.8
Historic Preservation Fund projects	46	54	100	$1.5	$1.4	$2.9
Michigan Lighthouse Assistance Program projects	3	3	6	$0.084	$0.074	$0.158
Total	**9,394**	**10,858**	**20,252**	**$313.5**	**$275.5**	**$589.0**

Source: Clarion Associates
Notes: The RIMS II multiplier for "Other Maintenance and Repair, State of Michigan" was used for these calculations
Individual columns may not total due to rounding

In other words, historic rehabilitation has generated a total of at least 20,252 jobs and $589.0 million in household earnings throughout Michigan since 1971.

5. Rehabilitation Versus Other Industries

Historic rehabilitation in Michigan measures up quite favorably against other industries, in part because rehabilitation is extremely labor intensive.

As an example, $1 million spent rehabilitating historic buildings creates 10.9 more jobs in Michigan than $1 million spent in manufacturing chemicals and 7.6 more jobs than $1 million spent in manufacturing motor vehicle parts and accessories. See Table 3-22.

[14] "Jobs Created" refers to the employment figures generated by the RIMS II multipliers. These numbers actually should be interpreted as "job-years," meaning one year of full-time employment for one worker. A "job-year" may include the work of many individuals (e.g., a roofer who works on preservation projects 20 percent of the time).

Table 3-22: Michigan Economic Impacts Attributable to Rehabilitation Versus Other Michigan Industries (per $1 million of direct impact)			
	Indirect Impacts ($ million)	New Jobs Created	Total Household Income
Hospitals	$1.00	25.5	$708,500
Rehabilitating Buildings	**$1.14**	**24.7**	**$718,300**
Computer and Data Processing	$1.00	22.7	$801,300
Trucking	$1.06	22.4	$623,200
Manufacturing Carburetors, Pistons, Rings, and Valves	$1.32	20.7	$717,800
Manufacturing Motor Vehicle Parts and Accessories	$1.36	17.1	$627,900
Manufacturing General Industrial and Machinery Equipment	$1.05	17.0	$597,900
Manufacturing Farm Machinery and Equipment	$1.03	15.9	$524,800
Manufacturing Chemicals	$1.01	13.8	$497,600
Source: Clarion Associates Notes: Used RIMS II multipliers for the industries indicated for the State of Michigan Region			

In Table 3-23 below, the economic impacts of rehabilitation are very similar to those for new construction. While rehabilitation activities create a slightly lower number of new jobs (or "job years," full time employment for one year) and indirect impacts (or additional sales), the amount of household earnings are nearly identical.

Table 3-23: Economic Impacts of Rehabilitation Versus New Construction	
For every $1 million spent in Michigan on:	
Rehabilitation	New Construction
Generates $1.13 million in indirect expenditures	Generates $1.27 million in indirect expenditures
Creates 24.7 new jobs in Michigan	Creates 26.5 new jobs in Michigan
Generates $718,300 in household income	Generates $717,300 in household income
Source: Clarion Associates Notes: For rehabilitation, the RIMS II multiplier for "Other Maintenance and Repair" was used. For new construction, the following RIMS II multipliers were averaged: "New residential 1-unit structures, nonfarm", "New residential 2-4 unit structures, nonfarm", "Office, industrial and commercial buildings", "Other new construction." All multipliers used are specific to the State of Michigan.	

6. Taxes Generated

Not only do rehabilitation activities create jobs and enhance the local economy, they generate increased revenues for state and local governments through income, sales, and property taxes. The cost of maintaining a state rehabilitation tax credit program is already a modest investment compared to the economic activity such a program generates. Preservation incentives become even more cost-effective when one takes into account the taxes generated through these programs

(A) Income and Sales Taxes

Table 3-24 summarizes taxes generated by projects utilizing the federal and state rehabilitation tax credit programs - Historic Preservation Fund and Michigan Lighthouse Assistance grants have not been included here, since these programs serve public and governmental entities. Construction professionals pay business and personal income taxes for the income received from their work on rehabilitation projects. Michigan tax law requires that sales taxes be paid on all items used for construction on most structures, including equipment, supplies, and materials.[15]

Table 3-24: Summary of Income and Sales Taxes Generated by Rehabilitation Projects

Type of Project	Original Economic Impact ($ million)	State Business Income Taxes ($ million)	State Personal Income Taxes ($ million)	Michigan Sales Tax ($ million)	Total ($ million)
Projects utilizing the federal tax credit	$807.6	$1.7	$11.2	$39.9	$52.8
Projects utilizing the state tax credit	$8.0	$0.017	$0.111	$0.480	$0.609
Total	**$815.6**	**$1.7**	**$11.3**	**$40.4**	**$53.4**

Source: Clarion Associates
Notes: The following tax rates were used in these calculations: State Business Tax: 2.3%; Personal Income Taxes: 4.1%; Michigan Sales Tax: 4.0% for pre-1994 projects – 6.0% for post-1994 projects. Please see the "Methodology" section for details. Individual columns may not total due to rounding

As seen in Table 3-24 above:

For $807.6 million in federal tax credit rehabilitation expenditures, approximately $1.7 million was collected in Michigan business income taxes, $11.2 million in Michigan personal income taxes, and $39.9 million was collected in sales taxes by various entities.

For $8.0 million in state tax credit rehabilitation expenditures, approximately $17,018 was collected in Michigan business income taxes, $111,444 in Michigan personal income taxes, and $480,617 was collected in sales taxes by various entities.

(B) Property Taxes

Table 3-25 outlines the revenues generated by property taxes in Michigan due to rehabilitation. Rehabilitation and property taxes are closely related: the improvements made to a property during rehabilitation often translate into increased value for that property when it is sold.

Property taxes are determined by a property's assessed value, which is a percentage of the property's market value as determined by an assessor. Market value is how much a property would sell for under normal conditions and is generally based on the sale prices of similar properties. In other words, increases in the market value of a property, particularly for properties located in a neighborhood that has experienced area-wide improvement on a number of properties, may result in increased property taxes.

[15] Michigan Department of Treasury, http://www.michigan.gov/treasury

Based on the amount of historic rehabilitation documented through the various programs discussed in this section, it is possible to estimate the amount by which property taxes throughout the state have been increased through the use of these programs. For the purposes of this estimate, all properties utilizing the federal or state rehabilitation tax credits are considered to have completed a property-taxable home improvement.[16]

Michigan does have a mechanism in place – the Mathieu-Gast Act – that excludes most "normal" maintenance repairs from calculations of assessed value.[17] The availability of the Mathieu-Gast Act provides yet another reason for Michigan residents to utilize rehabilitation tax credits. Under the Act, the impact of certain repairs on the assessed value of the property is not accounted for until the property is sold. The types of repairs covered by the Act are broad and include much of the work that would generally be conducted during a rehabilitation project (e.g., exterior painting, rewiring, plaster repairs, and replacing masonry). The impact of the Mathieu-Gast Act has not been taken into account for this estimate.

Property taxes have been increased by $31.9 million as a result of rehabilitation activities.

Table 3-25: Summary of Property Taxes Generated by Rehabilitation Projects

Type of Project	Original Economic Impact ($ million)	Property Taxes Generated ($ million)
Projects utilizing the federal tax credit	$807.6	$31.6
Projects utilizing the state tax credit	$8.0	$313,683
Total	**815.6**	**31.9**

Source: Clarion Associates
Notes: These calculations have been based on a property tax estimation of 39.16 mills, reported by the Citizens Research Council of Michigan, as the average state millage. Please see the "Methodology" section for details.

This estimate only takes into account the effect of rehabilitation activity on property taxes, but the actual property taxes collected by a municipality, which take into account the entire property are most likely even greater than 31.9 million. While many types of taxes, such as sales taxes are a one-time expenditure dependent on purchases, property taxes are collected each year and provide a perpetual revenue source for a community, one that increases as properties increase in value.

[16] Please see "Methodology" section for more details on this calculation.
[17] Michigan Historic Preservation Network, "Property Tax Relief Using the Mathieu-Gast Act" 1999.

IV. PROPERTY VALUES

A. INTRODUCTION

The purpose of this study component is to examine the impact that local historic designation programs – particularly residential historic districts with design review requirements – have on property values.

Federal and state historic designation provides recognition but offers minimal protection to historic resources. Local historic district designation, on the other hand, requires review of major exterior alterations in order to restrict incompatible development and, in turn, protect an area's historic appearance and character. Local review might prevent the demolition of houses that are characteristic of a historic neighborhood's architectural development. Or, a new commercial infill project might be required to conform to specific standards regarding, for example, building height and design, that ensure compatibility with surrounding historic buildings.

As documented in numerous studies throughout the country, it is clear that by requiring sensitive development, local historic designation and review programs preserve the integrity and the distinguishing characteristics of historic areas.[18] These programs sometimes also lead to increases in property values. In turn, increased property values may generate increased property taxes for local governments. The stabilizing influence of a historic district often encourages private reinvestment.[19]

Michigan's 57 historic district commissions are located predominantly in the southern half of the state. In the Upper Peninsula, only Calumet, Houghton and Menominee have established historic district commissions. See Figure 4-1.

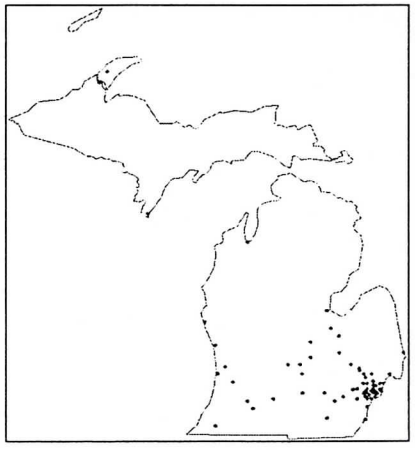


Figure 4-1: Michigan's Historic District Commissions

This section includes an analysis of the effect of local historic designation on property values in five Michigan case study historic districts.

B. SUMMARY OF FINDINGS

The property values debate – "What effect does local historic district designation really have on property values?" – is a complex issue involving multiple variables that change widely by community. Our Michigan research supports the conclusion that local historic district designation does not decrease property values. This effect was not observed in any of the

[18] Please refer to the following for examples of historic designation/property values studies: Rypkema, Donovan D. Preservation and Property Values in Indiana. Bloomington: Historic Landmarks Foundation of Indiana, 1997; Athens-Clarke County Planning Department. Economic Benefits of Historic Preservation in Georgia, A Study of Three Communities: Athens, Rome and Tifton. Atlanta: Historic Preservation Division of the Georgia Department of Natural Resources, 1996; Gale, Dennis. The Impacts of Historic District Designation in Washington, D.C. Washington: Center for Washington Area Studies, 1991.

[19] Rypkema, Donovan. The Economics of Historic Preservation: A Community Leader's Guide. Washington, D.C.: National Trust for Historic Preservation, 1994.

case studies researched for this study or in any similar national studies. On the contrary, property values in the designated areas experienced value increases that were either higher than, or similar to, nearby, non-designated areas.

For this project, a study area located within a designated local historic district, the "district sample," was matched with a nearly identical yet non-designated "comparison" area. In theory, the primary distinction between the two areas is the presence or absence of historic designation, so the "designation" variable can be considered a primary factor in any differences in property values. Various indicators, described below, were collected for the two areas. In order to ensure the two areas were appropriately matched, information regarding the building stock of the district sample and non-designated comparison was collected, including building age, scale, predominant architectural styles, and overall demographic data. Please see the "Methodology" section for additional details.

This study applied three indicators that express several different aspects of value over time to each case study community: total appreciation since designation, value comparison, and median sale price. In all of the case study communities, these benchmarks suggest a positive correlation between local historic designation and property value. The three indicators are briefly outlined below.

- *Total Appreciation Since Designation.* How have properties in locally designated districts increased in value compared to the surrounding area? In the five Michigan case studies, the district samples had a greater increase in their total appreciation than the non-designated comparisons. These differences in appreciation ranged widely, from extremely dramatic (e.g., Heritage Hill, Holland Historic District) to nearly identical (e.g., Saugatuck, Ypsilanti). These results suggest that local historic designation has had either a positive effect, or an effect that is consistent with the total appreciation of the surrounding area. These findings do not support the contention that local historic designation negatively impacts property values.

- *Value.* How much "house" do you get for your money in a local historic district versus the surrounding area? In these case studies, the historic district samples and their non-designated comparisons have been generally equivalent in terms of average cost per square foot. An exception is Grand Rapids' Heritage Hill District, described in more detail below. This suggests that the designated and non-designated areas are quite comparable in value, though in some areas one can purchase more house for the money in the historic district sample than in the non-designated comparison.

- *Median Sale Price.* How do homes sales in the historic district relate to sales in the nearby area? Large samples of sales data were not available in three of the case study areas (Ypsilanti, Saugatuck and Allegan). However, in the two other case studies the median sale price in the district sample is greater than the median sale price in the non-designated comparison.

Several other indicator statistics (e.g., percentages of renters versus owners, dollar amount of building permits) were collected, as available, in order to better compare the individual case study areas to one another, and these findings are also reported in this section. While the historic districts examined here are very different from one another, there do appear to be several similarities among them. First, an extremely high number, at least 95 percent, of applications to the historic district commissions are approved during the first or second

submittal. The percentage of renters versus owners is also similar both within the district samples and the non-designated comparisons. In four of the case studies, there are more homeowners within the district sample than in the non-designated comparison. Saugatuck is the one exception – as a resort community, the percentage of rental homes is extremely high in both areas.

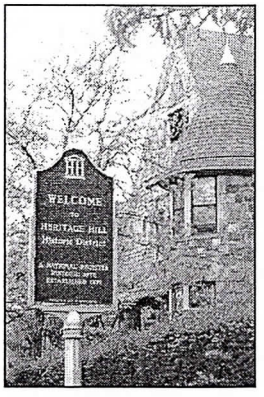
Perhaps the most important similarity among these five case study areas is that these properties are all considered an important feature of local culture and history. In all five communities, historic areas are celebrated in local festivals and house histories are described in walking tours. There are a wide variety of preservation-related organizations (such as, historical societies, historic district commissions, and neighborhood organizations) that represent the work of many committed citizens who are active in promoting and honoring local history.

What also remains unknown in all these districts is how the area might have changed if no historic district was ever created. Several longtime residents were passionate believers in the positive effects of historic designation, citing examples of inappropriate proposed developments that had not been built because of the presence of review requirements, increased community involvement and pride, and considerable reinvestment and overall economic improvement throughout the area since designation.

An important caveat: These findings demonstrate some examples of the effects of local historic designation and design review on property values. However, while these findings are consistent with other, similar research conducted around the country, they nevertheless should not be interpreted as definitive proof that local historic designation always leads to higher property values. There is a wide range of local designation programs and review requirements in Michigan, and a similarly wide range of local economic conditions due to the wide range of variables. It is not recommended that these results be extrapolated to other areas outside the specific districts covered. Such analysis would be possible only after a broader set of data is gathered and analyzed.

C. GRAND RAPIDS: HERITAGE HILL HISTORIC DISTRICT

1. District History and Description



Established as a National Register district in 1971 and as a local historic district in 1973, Grand Rapids' Heritage Hill Historic District is one of the largest urban historic districts in the country. Most of the district's 1,300 properties have maintained a high level of historic integrity - the National Register nomination lists nearly 600 contributing buildings.[20] The district includes many of Grand Rapids' finest surviving structures and represents dozens of architectural styles.

Heritage Hill was one of Grand Rapids' original exclusive neighborhoods. Most of the area's elegant homes were constructed between 1860 and 1900 for some of Grand Rapids' wealthiest and most prominent citizens. The large lots of the older properties provided room for later infill homes that were constructed from 1900 through 1920. As a result, construction dates of the district's properties span an extraordinarily long

[20] Michigan Historic Sites Online, http://michsite.state.mi.us/voyager.cfm.

period – for example, neighboring homes may have been constructed as much as 60 years apart.[21] Accordingly, the National Register period of significance for the district is long: 1840 to 1969.[22] Over the years and generally beginning soon after World War II, many homes within the district have been subdivided, yet most have retained architecturally intact exteriors.

Preservation activities in Heritage Hill began around 1968, as residents successfully mobilized against several urban renewal projects that threatened to demolish much of the area.

As a result of Heritage Hill's long commitment to historic preservation, the district retains nearly all of its original buildings. Heritage Hill is a vibrant, urban community with a strong sense of neighborhood cohesion and history. As is true in many successful historic districts, Heritage Hill also has a high level of citizen involvement. One of the organizations that spearheaded the local designation of the area, the Heritage Hill Neighborhood Association, remains an active monitor of development activity in the district and surrounding neighborhoods. The Association publishes a bi-monthly newsletter, distributes a brochure outlining three suggested walking tours, and is involved in various issues affecting the community, such as crime prevention and parking. The Association also sponsors the Heritage Hill Weekend Tour of Homes, provides free home and apartment listings, organizes neighborhood clean-ups and picnics, and maintains a service directory of local building craftspeople.[23] Many property owners in the district have purchased a "Heritage Hill" plaque, another program of the Heritage Hill Neighborhood Association and an effective tool in promoting the historic district. The City of Grand Rapids is also a Certified Local Government (CLG), a collaborative program between the federal, state and local governments that provides technical support and financial assistance for preservation activities.[24]

The Grand Rapids Historic Preservation Commission requires district residents to submit an application for all proposed exterior construction, alteration, and repair work to existing buildings. Ordinary repair and maintenance work on structures, which involves the replacement of existing building materials with identical materials, is approved by City staff. The Commission does not regulate paint color.

The majority of applications within Grand Rapids' six historic districts are approved. Approval rates for applications have ranged from 90 to 95 percent from 1987 to 1999.[25] In addition, the bulk of the applications for alterations to historic structures are handled administratively. While the number of staff-reviewed applications varies from year to year, generally staff handles at least 60 percent of all applications.[26]

2. District Sample

In order to determine a section of Heritage Hill that could be compared to another section located outside of the district, it was necessary to study the large district block

[21] Hanks, David and Marilyn. The Homes of Heritage Hill: A Tour in Drawings and Photographs. Grand Rapids: Heritage Hill Association, 1970.
[22] Michigan Historic Sites Online, http://michsite.state.mi.us/voyager.cfm
[23] Heritage Hill Neighborhood Association, http://www.heritagehill.gen.mi.us/
[24] Michigan State Historic Preservation Office, "Michigan's Certified Local Government Program" 2001.
[25] From various Historic Preservation Commission Annual Reports, City of Grand Rapids, 1987-1999
[26] Ibid.

by block for an appropriate sample. Several residents (including real estate agents, local preservationists, and city staff) suggested using an area between Cherry and Wealthy streets, located in the southern half of the district, as a starting point. This section of the district is geographically distinct from the rest of Heritage Hill, as both Cherry and Wealthy are heavily traversed streets that incorporate a variety of uses – generally health care services on Cherry and large apartments on Wealthy – unlike the rest of this primarily residential area.

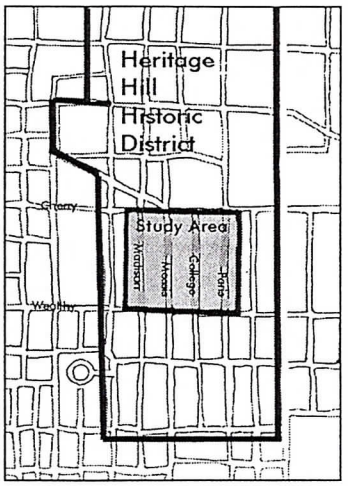


Figure 4-2: Heritage Hill District (partial) and District Sample

Seven perpendicular streets are included in the district between Cherry and Wealthy. The properties on the district's border streets, Lafayette and Union, were not included in the analysis. Properties on another street, Prospect, were also not included due to the presence of a large hospital, Saint Mary's, which abuts the district on its western side. The remaining four streets (Madison, Morris, College, and Paris) were selected as the district sample.

3. Non-Designated Comparison

An area near the Heritage Hill district, Eastown, but not located in any historic district, was selected by several residents as a possible match to the district sample. Eastown was a historically thriving neighborhood that originally sprouted along the route of the Reeds Lake streetcar, which ran down Wealthy Street beginning in 1875. The intersection of Wealthy and Lake Drive provided commercial services to this prospering, primarily residential area. Eastown became the home to many professionals, doctors and lawyers, who constructed stylish homes with high-quality materials that often included oak and stained glass details. Most of the homes in Eastown were constructed from the late 1890s through the early 1900s.

While Eastown's properties are less grand than the spacious Victorians that identify Heritage Hill, several features of the area suggested it would be an interesting and appropriate non-designated comparison to the district. First, the presence of two heavily traversed streets (Wealthy Street and Lake Drive) and a nearby commercial area mirror similar influences found in the Heritage Hill district sample. Both areas have a high concentration of historic homes of similar vintage and style, homes that have survived through the years without considerable exterior alterations. Both areas also maintain a relatively quiet residential atmosphere despite the presence of nearby traffic.

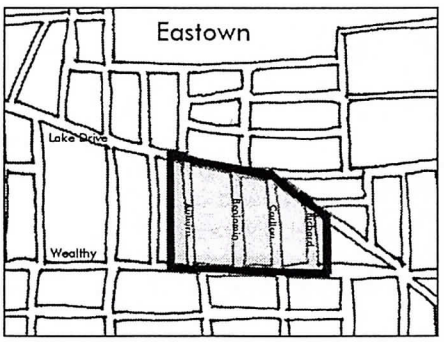


Figure 4-3: Eastown Non-Designated Comparison

Eastown residents unsuccessfully attempted to mobilize support for the establishment of an Eastown historic district in the mid 1990s.[27] Today, the nearby commercial area has a bohemian feel, with several coffee shops, bookstores, and ethnic restaurants all housed in historic structures. The residential areas are quiet, tree-lined, and well maintained. For this analysis, the selected area of Eastown, suggested by several residents, consists of four streets: Auburn, Benjamin, Carlton, and Richard Terrace, bounded by Wealthy Street on the South and Lake Drive on the north.

4. Property Values Data

In total, data on 221 properties was collected and analyzed: 129 within Heritage Hill and 92 within Eastown. Several commercial and large multi-family properties (more than four dwellings) were removed from the analysis. All properties analyzed were constructed between the years 1870 and 1926.

While Heritage Hill contains a greater number of multifamily dwellings than Eastown, both areas are relatively close in the overall breakdown of types of dwellings. See Table 4-4.

Table 4-4: Types of Dwelling Units Within the Case Study, 2002

	District Sample		Non-Designated Comparison	
	Number of Properties	% of Total	Number of Properties	% of Total
Single-Family	72	55.8%	71	77.2%
Two Unit	29	22.5%	17	18.5%
Three Unit	12	9.3%	3	3.3%
Four Unit	16	12.4%	1	1.1%
Total	**129**	**100.0%**	**92**	**100.0%**

Source: Grand Rapids Assessor, Clarion Associates

Both areas are also similar in the percentage of renter-occupied versus owner-occupied dwellings. The non-designated comparison has a slightly greater percentage of rental properties. The district sample has a large number of owner-occupied rentals, which for the purposes of this study are considered "owner occupied" dwellings. See Table 4-5.

Table 4-5: Renters Versus Owners Within the Case Study, 2002

	District Sample		Non-Designated Comparison	
	Number of Properties	% of Total	Number of Properties	% of Total
Renter	37	71.3%	20	78.3%
Owner	92	28.7%	72	21.7%
Total	**129**	**100.0%**	**92**	**100.0%**

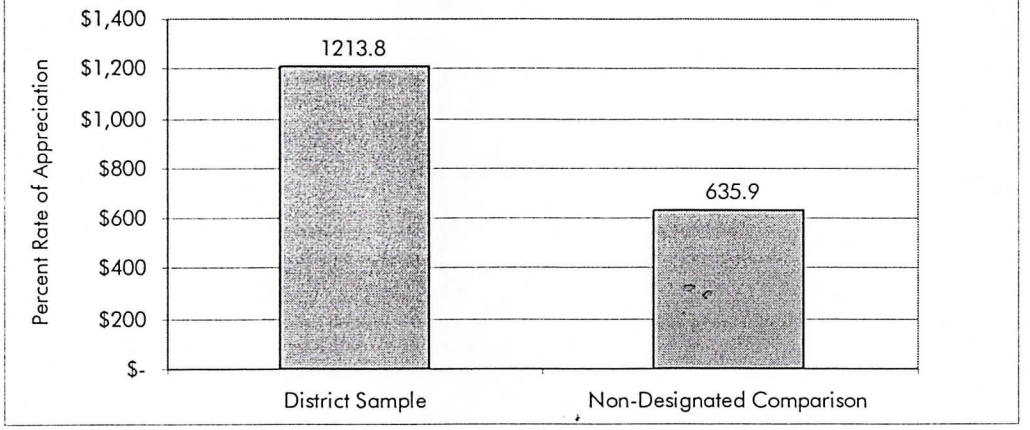
Source: Grand Rapids Assessor, Clarion Associates

The research shows that, between 1974 (one year after local designation was established) and 2002, the overall assessed property values for dwellings in Heritage Hill increased significantly more than property values for homes in Eastown. The total

[27] Hoekenga, Bruce. "Eastown Association Seeks Historic Designation For Area." The Grand Rapids Press 6 September 1993, B5.

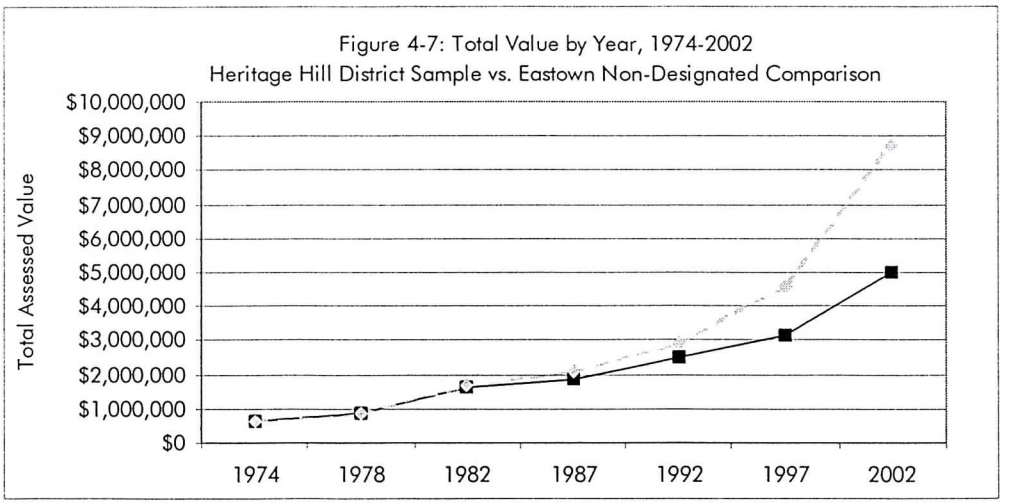
rate of appreciation during this period within the Heritage Hill district sample was 1,213.8 percent, versus 635.9 percent for the Eastown non-designated comparison. See Figure 4-6.

Figure 4-6: Total Appreciation Since Designation, 1974-2002
Heritage Hill District Sample vs. Eastown Non-Designated Comparison



The above chart showing total appreciation is based on assessor's data, which provides data for each property in a given area over time.[28] Figure 4-7 below also uses assessor's data to track the total assessed value of the case study area over time. Throughout the 1990s, and particularly after 1997, the district sample experienced significant gains in assessed value, the total dollar value for the entire study area as calculated by the City of Grand Rapids.

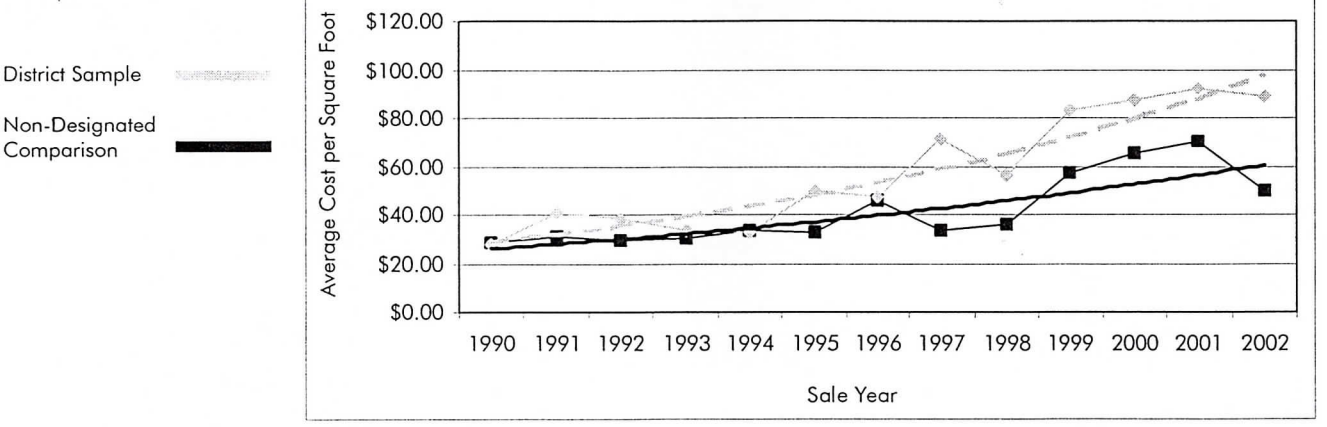
Figure 4-7: Total Value by Year, 1974-2002
Heritage Hill District Sample vs. Eastown Non-Designated Comparison



[28] State Equalized Value, or SEV, refers to the assessed value of a property, as determined by the local assessor. In Michigan, the SEV is 50 percent of market value for the property. Please see the "Methodology" section for details on SEV versus sales data, both of which were gathered for all case study areas.

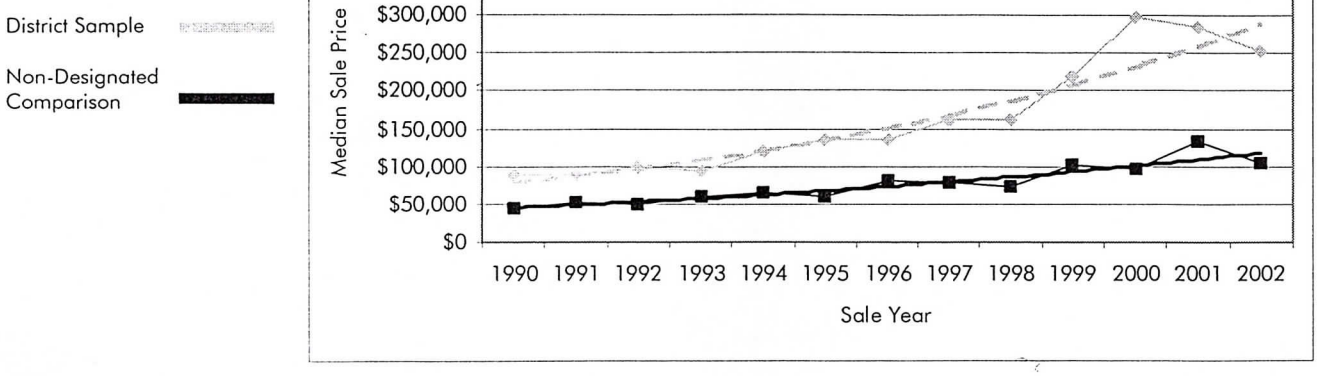
Figure 4-8 displays the average cost per square foot of properties within the case study area utilizing sales data. Sales data is considered a more reliable indicator of true market conditions, because it reflects the actual sales. However, sales data is limited in that it is only available for properties that have sold and used a realtor in the transaction. During the years 1990 to 2002, available sales data was used to track the change in the value of properties in the Heritage Hill district sample (54 sales) and the Eastown non-designated comparison (43 sales). The data was charted and trend lines were also added to clarify the results, represented below by the slightly curved dashed and solid lines. (See the "Methodology" section for a description of the data collection process and the creation of the trend line.) The property value of houses within the district sample is increasing at a faster rate than the property value of houses outside the district. See Figure 4-8.

Figure 4-8: Value, 1990-2002
Heritage Hill District Sample vs. Eastown Non-Designated Comparison



In this case study, while both the district sample and non-designated comparison have increased in value over the past several years, the average cost per square foot is considerably greater within the district sample compared to the non-designated comparison – perhaps reflecting the desirability of this district's fine homes throughout the late-1990's national economic boom. Figure 4-9 illustrates the median sale price in both the Heritage Hill district sample and the Eastown non-designated comparison. Again, trend lines were added to clarify the data set. The median sale price of houses within the district sample is increasing at a faster rate than the median sale price of houses within the non-designated comparison. See Figure 4-9.

Figure 4-9: Median Sale Price, 1990-2002
Heritage Hill District Sample vs. Eastown Non-Designated Comparison



Throughout the study period, Heritage Hill properties have been selling for higher prices than Eastown properties. The Heritage Hill median sale price is also increasing at a faster rate than the Eastown properties.

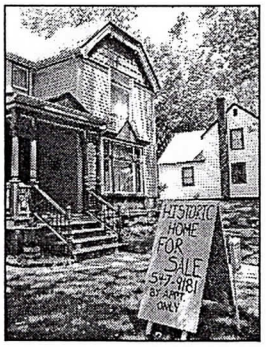
5. Conclusion

The benchmark criteria suggest that both the district sample and the non-designated comparison have experienced considerable value increases in recent years. Appreciation rates and overall dollar amounts, for both assessed values and sale prices, are greater in the Heritage Hill district sample than in the Eastown non-designated comparison. Several discussions with district residents and local realtors confirmed this fact: Heritage Hill is one of the most desirable markets in the city.

It is notable to mention that Heritage Hill has not always been so celebrated. The area suffered a serious, long-term decline and for many years was considered one of the city's most notorious and dangerous neighborhoods – a trend that began to turn only over the past fifteen to twenty years. Several residents noted that, in the early 1970s, it was extremely difficult to even obtain a mortgage in the Hill. The creation of the historic district and the neighborhood organizing that followed was cited by a number of residents as an important catalyst for "raising up" Heritage Hill.

D. YPSILANTI: YPSILANTI HISTORIC DISTRICT

1. District History and Description



Ypsilanti is the home of Michigan's second largest historic district. The Ypsilanti Historic District covers approximately 20 percent of the city's 4.4 square miles, includes over 750 buildings, and was locally designated in 1983.[29] The district was listed on the National Register in 1989. The Ypsilanti Historic District contains approximately 20 architectural styles

[29] City of Ypsilanti, http://www.cityofypsilanti.com

and has a wide range of structures, both commercial and residential. The period of significance varies throughout the district, and construction dates may range anywhere from 1830 to 1930. Predominant architectural styles include Greek Revival, Tudor Revival, Queen Anne, Bungalow, and Late Victorian.[30] The district, and the community at large, has a very high concentration of historic structures.

Much of the area that was to become the historic district was originally developed as a residential adjunct to Depot Town, a small commercial strip that arose after the railroad from Detroit reached Ypsilanti in 1838. A nearby second historic downtown, also located within the Ypsilanti Historic District, developed shortly afterward near the Huron River.

For many years, Depot Town was a case study of disinvestment and neglect. However, with recent investment by several pioneering business people, along with the assistance of several local revitalization programs, the area is now often cited as a preservation success story. Today, Depot Town is lined with antiques/specialty shops, restaurants and other local services in rehabilitated buildings. Depot Town is highlighted throughout Washtenaw County as one of Ypsilanti's primary attractions. Depot Town also hosts a farmer's market and is an anchor for three museums: the Antique Fire Museum, Ypsilanti Historical Museum, and Automotive Heritage Collection.

The district's residential areas are primarily detached single-family dwellings and include many large and stately homes – all of which vary considerably in their level of architectural integrity. Over the years, many homes have been converted into multi-family dwellings, primarily apartments. This trend began during World War II as larger homes were often subdivided into rooming houses in order to accommodate workers in three shifts according to wartime manufacturing production schedules at the nearby Willow Run B-24 bomber plant. Other former single-family residences have been converted into housing for Eastern Michigan University students.

Ypsilanti is assisted in its preservation efforts by several organizations that actively promote preservation-related activities: an annual Heritage Festival that attracts 150,000 visitors, numerous walking tours sponsored by the Ypsilanti Historical Museum and Ypsilanti Heritage Foundation, as well as several other entities that promote historic preservation activities as an aspect of neighborhood/economic revitalization (e.g., the Depot Town Downtown Development Authority). The Ypsilanti Chamber of Commerce has entitled their local map "Historic Ypsilanti Michigan" and the area's historic character is also well represented on the city and other Ypsilanti-area websites.[31]

The Ypsilanti Historic Preservation Commission requires district residents to submit an application for all proposed exterior construction, alteration, and repair work to existing buildings. Design criteria used by the Commission in evaluating changes within the historic district include guidelines for height, width, setbacks, and construction materials. Landscaping and paint color are also evaluated by the Commission.

[30] Michigan Historic Sites Online, http://michsite.state.mi.us/voyager.cfm.
[31] City of Ypsilanti, http://www.cityofypsilanti.com, Ypsilanti Area Convention and Visitors Bureau, http://www.ypsilanti.org, Ypsilanti Chamber of Commerce, http://www.ypsichamber.org

As is true in most historic districts, the majority of applications within Ypsilanti are approved. The Ypsilanti Historic District Commission estimates that generally 95 percent of all applications submitted to the commission are approved during their first or second submittal.

2. District Sample

The Ypsilanti Historic District is large, includes both predominantly residential and commercial areas, and is a relatively unique resource, in that the area bounded within the district covers much of the central city. As a result, it was challenging to find an area within the district that had an appropriate, yet non-designated match located elsewhere in the city. After consulting with members of the Historic Preservation Commission, several city staff members, and Ypsilanti residents, two sections of the district were chosen that each reflected specific aspects of the district: one section to represent quiet residential streets, the other to represent busier areas located near commercial strips.

The Adams corridor was selected as the primary district sample. The district sample covers approximately five blocks of Adams, bounded by Pearl on the south and Forest on the north. While the Adams district sample is primarily residential, it also contains a wide variety of uses, including several large public buildings, and intersects with Michigan Avenue, one of Ypsilanti's primary streets. Residences tend to be larger homes – and many of these have been subdivided into multifamily dwellings.

The Maple-Oak district sample is located in a quiet enclave in the northeast corner of the historic district and consists predominantly of modest detached single-family dwellings. Maple-Oak is notable in that it was once marked by disrepair and a high crime rate. In recent years, however, the area has been "discovered" and is now considered one of the city's most desirable neighborhoods. Many homes have already been carefully restored – and construction projects on many others are also evident. The Maple-Oak district sample includes approximately five blocks of both Maple and Oak streets, bounded by two well-traversed streets: Prospect on the east and River on the west. It was felt that this sample had no truly appropriate "match" outside the district, given its proximity to various center city amenities, and data was collected in order to compare various Maple-Oak statistics to the entire city of Ypsilanti.

3. Non-Designated Comparison

Pearl, a nearby street, was chosen as the match to the Adams corridor. Both Adams and Pearl contain a large number of subdivided, formerly single-family homes. Both streets also contain homes of a similar scale, and are considered to be in the "center city" area. The selected Pearl non-designated comparison is approximately 4 blocks long and is founded by Hamilton on the east and Normal on the west. See Figure 4-10.

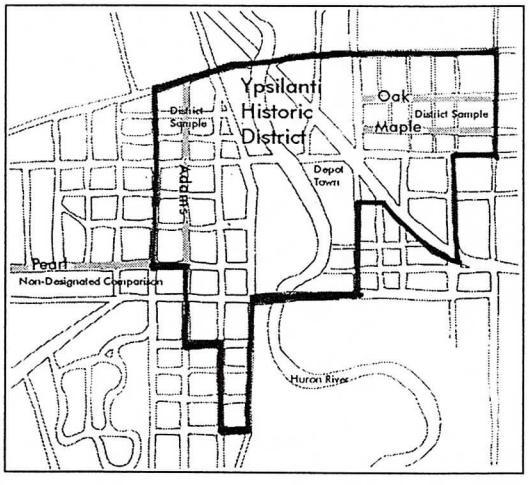


Figure 4-10: Ypsilanti Case Study Areas

4. Property Values Data

In total, data on 68 multifamily properties was collected and analyzed: 34 within the Ypsilanti Historic District (Adams) and 34 outside the district's boundaries (Pearl). Given the large number of multifamily properties within this sample, comprising approximately 76 percent of all properties, the single-family property pool was deemed too small to include. Thus the 68 properties are all multifamily properties. Several properties that lacked appropriate data (e.g., properties with incomplete assessed values) were removed from the analysis. All properties analyzed were constructed between the years 1820 and 1935.

The multifamily dwellings vary in size from two to eight units. Most dwellings contain four or fewer units. See Table 4-11.

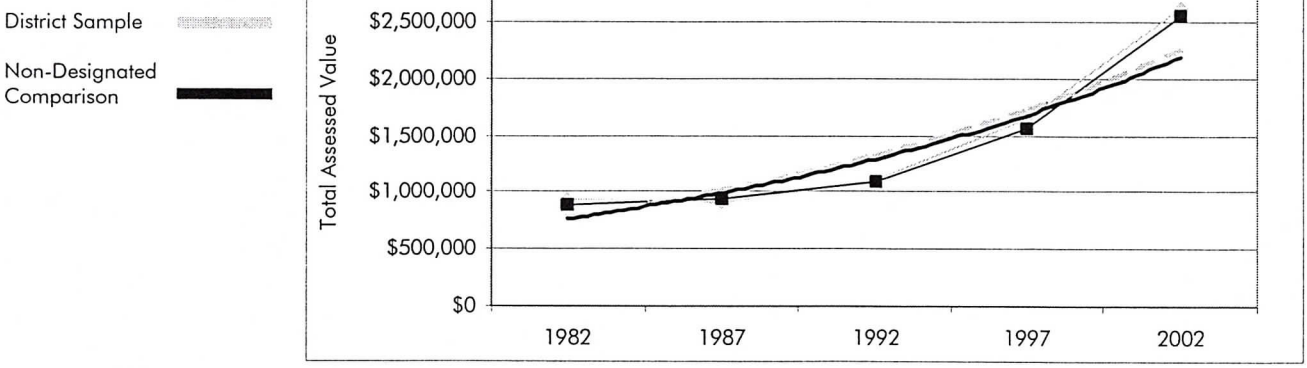
Table 4-11: Types of Dwelling Units Within the Case Study, 2002

	District Sample		Non-Designated Comparison	
	Number of Properties	% of Total	Number of Properties	% of Total
Two Unit	18	52.9%	10	29.4%
Three Unit	1	2.9%	7	20.6%
Four Unit	7	20.6%	4	11.8%
Five Unit	2	5.9%	5	14.7%
Six Unit	3	8.8%	0	0.0%
Seven Unit	1	2.9%	1	2.9%
Eight Unit	1	2.9%	2	5.9%
Unknown	1	2.9%	5	14.7%
Total	**34**	**100.0%**	**34**	**100.0%**

Source: Ypsilanti Assessor, Clarion Associates

This research shows that between 1982 (one year before local designation was established) and 2002, the overall assessed property values for multifamily dwellings in the Ypsilanti District are nearly identical to the property values for dwellings in the sample outside the district. See Figure 4-12.

Figure 4-12: Total Value by Year, 1982-2002, Multifamily Dwellings
Ypsilanti District Study Area vs. Outside District Study Area



Sales data, however, tells a different story. Available sales data from 1989 to 2001 was used to track the change in value of properties in the Ypsilanti District sample (28 sales) and the Pearl non-designated comparison (28 sales). The data was charted by year and a trend line was added to clarify the results. (See the "Methodology" section for a description of the data collection process and the creation of the trend line.) Around 1994, the average cost per square foot of the designated district sample began to surpass the average for the non-designated comparison. The district sample has since continued to rise and is now approximately $20 higher. However, prices in both areas have fluctuated considerably over the years. See Figure 4-13.

Figure 4-13: Value, 1989-2001
Adams District Sample vs. Pearl Non-Designated Comparison



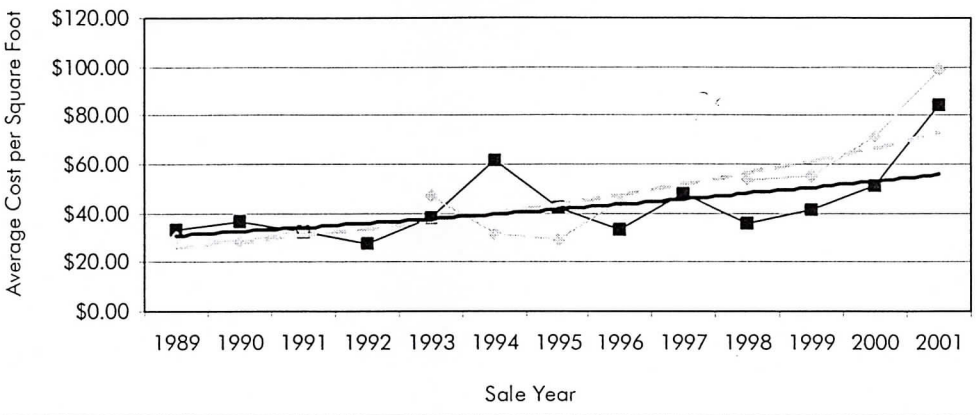
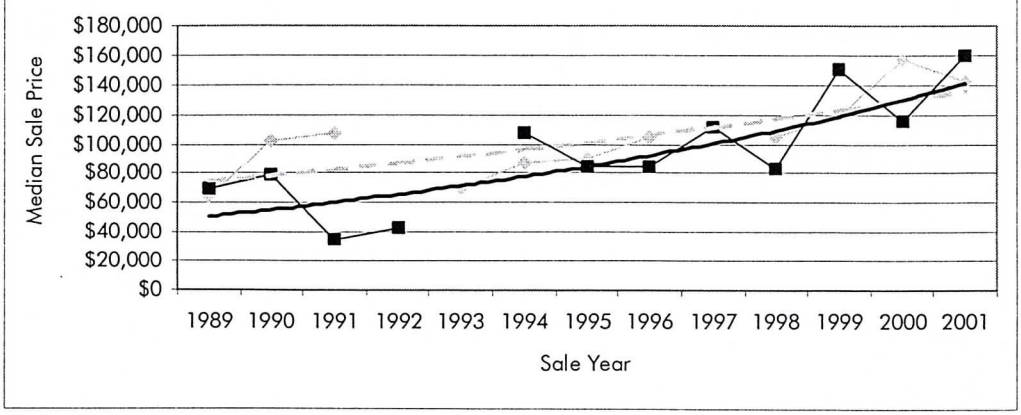


Figure 4-14 illustrates the median sale price in both the Ypsilanti District sample and the non-designated comparison. Again, using a trend line to clarify, the median sale price within the district sample has been on the whole greater than the non-designated comparison properties. The median sale price of non-designated comparison sample properties has increased to match the district properties only in recent years.

Figure 4-14: Median Sale Price, 1989-2001
Adams District Sample vs. Pearl Non-Designated Compariso

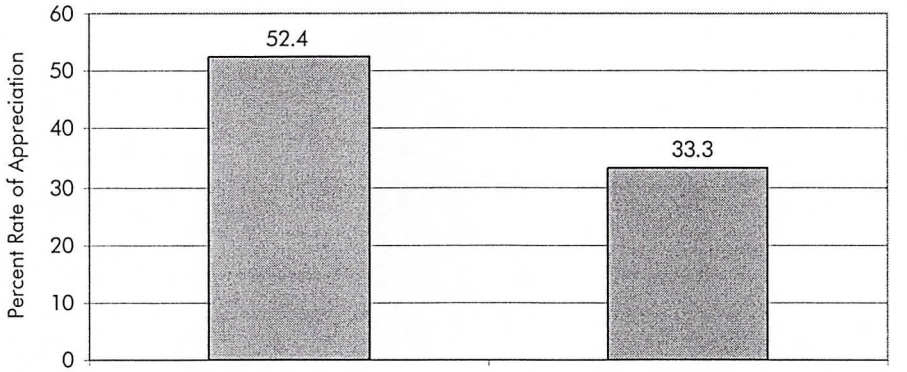




The second area of analysis, the Maple-Oak district sample, did not have a corresponding area outside the district, and was compared instead to the entire City of Ypsilanti. Assessed data on 71 properties in the Maple-Oak district sample was obtained. Data from seven additional properties was removed from the sample: three as a result of incomplete data, and four nonresidential properties, including one vacant lot.

The change in overall assessed values was obtained for the entire city from 1997 to 2002. During that time citywide assessed values rose 33.3 percent. In contrast, assessed values during this same period for the Maple-Oak study area rose 52.4 percent. While this comparison, particularly the citywide data, provides only an estimate of area wide trends, it is notable in that between 1997 and 2002, the Maple-Oak study area appreciated by 19.1 percent more than the City of Ypsilanti overall. See Figure 4-15.

Figure 4-15: Total Appreciation, 1997-2002
Maple-Oak Historic District Sample vs. City of Ypsilanti



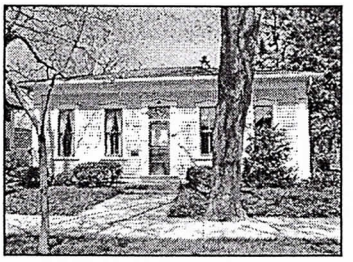
5. Conclusion

The benchmark criteria suggest that the Adams district sample and the Pearl non-designated comparison, both primarily multifamily dwelling areas, have remained very similar to one another since designation. The Maple-Oak district sample, consisting primarily of single-family dwellings, has increased significantly in recent years, by 19.1 percent, compared to the City of Ypsilanti as a whole.

E. HOLLAND: HOLLAND HISTORIC DISTRICT

1. District History and Description

The Holland Historic District was originally established as a National Register historic district in 1983 and expanded in 1990. The local historic district consisting of 183 properties was established in 1986 and later amended in 1994. A second, adjacent district, the Washington Boulevard Historic District, with 187 properties, was established in 2002. Today, these two local districts cover approximately 17 blocks and include approximately 370 structures.



The Holland Historic District, located a short distance west of Holland's commercial center, consists almost exclusively of detached, single-family dwellings. Much of Holland was destroyed during the 1871 fires that burned many towns throughout West Michigan. However, the prosperous city was quickly rebuilt, and most of the homes within the district were constructed shortly after the fire up until the 1920s. The National Register period of significance for the district ranges from 1871 to 1940.[32] Many architectural styles are represented in the district, most notably Queen Anne, Greek Revival, Italianate, Tudor, Colonial Revival, and Bungalow-style structures. The Holland Historic District is considered the city's finest older neighborhood and contains the residences of many of Holland's early leading citizens.[33]

The Holland Historic District is well promoted throughout the city. Stately historic district signs mark its boundaries. "Tulip Lanes," tulip-lined streets, run throughout the district, as well as the entire city, each spring in celebration of Tulip Time, Holland's largest annual festival. The area's proximity to nearby amenities (e.g., downtown, Hope College, Lake Macatawa, and Centennial Park) makes it ideal for walking, and the District does in fact promote two walking tours highlighted in an attractive brochure.[34]

The Holland Historic District Commission requires district residents to submit an application for all proposed exterior construction, alteration, repair, or demolition of, existing buildings. Ordinary minor repair and maintenance work on structures in the district may be approved by City staff. The Commission does not regulate paint color or landscaping.

The vast majority of applications within the Holland Historic District are approved. The approval rate for the years 1986 to 2001 is 95 percent – during that 16-year period, 190 applications were received and only nine of those were denied.

2. District Sample

Given the relatively small size of the Holland Historic District, on the suggestion of city staff the entire district was used as the district sample. Additionally, district-wide information was readily available from the city, having been recently developed as part of the approval process for the recently established Washington Boulevard district.

3. Comparison Area

The Washington Boulevard district was designated in early 2002. Given its very recent designation, the area was selected as the comparison area to the Holland Historic District. The Washington Boulevard properties, being adjacent to the Holland Historic District, share the district's proximity to downtown and Lake Macatawa.

[32] Michigan Historic Sites Online, http://michsite.state.mi.us/voyager.cfm
[33] Ibid.
[34] City of Holland, Holland Historic District Commission, "Step Into the Past: Walking Tour of Historic Holland, Michigan" 1990.

Since the Holland Historic District was officially established in 1986, the city has been proactive in studying other areas for future district designation. An architectural survey of over 3,000 properties, completed in 1988, resulted in the recommendation of several areas for protection under the local ordinance. In-depth studies were conducted in three areas adjacent to the existing district in 1994. In 1999, a district study committee was established for the Washington Boulevard area, as required by the Michigan Local Historic Districts Act. Washington Boulevard is distinguished by its tree-lined streets and wide variety of late 19th century and early 20th century architecture. The area's homes reflect the history of the area's early working class residents who constructed them. Today, the Washington Boulevard area continues to house many lower-income residents.

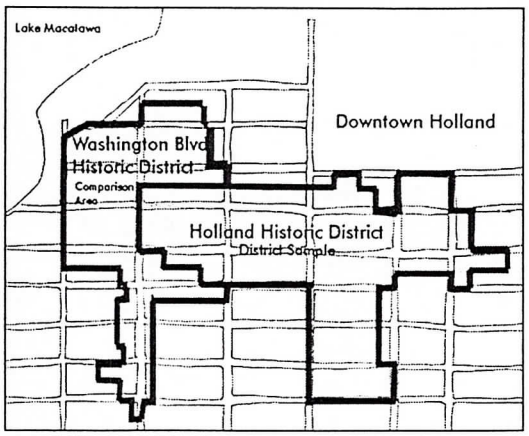


Figure 4-16: Holland Case Study Area

As the Washington Boulevard district moved closer to becoming a reality, the city actively cited several well-documented revitalizing aspects of many local historic district designation efforts, including: increased eligibility for a variety of federal, state and local funding sources for rehabilitation and the potential for stabilized or increased property values as a benefit to area residents.[35]

However, the proposed Washington Boulevard district met with opposition from residents who felt the historic district infringed on property rights, that increased property values would force out low-income residents, and would require expensive repairs to their homes.[36] The opponents' fear that increased property values would decrease the area's affordable housing options was countered by the fact that many historic districts, even years after historic designation, remain diverse and continue to house residents of all income levels.[37]

In the end, the citywide vote to create the Washington Boulevard district won by an overwhelming margin – particularly in the area that would be most directly affected by the district (236-154).[38] Historic preservation efforts were noted as an aspect of successful neighborhood revitalization, or as summed up in the Holland Sentinel by Mike Grenier, co-chairman of Holland Neighbors for a Better City:

"The original district is a 16 year long success story, and [district] expansion only builds on that success. The renovation of City Hall, the expansion of our library, Holland's award-winning downtown, and the upcoming work on Kollen Park and the Western Gateway are all works that have improved life in the central city as well as the entire town. The expansion of the Historic District is just another patch in the quilt of projects that has been wrapped around the core city.[39]"

[35] City of Holland.
[36] Kukla, Myron. "Rancor Still Evident in Historic District Expansion Meetings." The Grand Rapids Press 28 March 2001.
[37] City of Holland.
[38] Jesse, David and Cynthia J. Drake. "Vote Affirms Historic Expansion." The Holland Sentinel 13 March 2002.
[39] Grenier, Mike. "No: Neighborhood, Entire City Benefit From Expansion." The Holland Sentinel 11 March 2002.

4. Property Values Data

Assessed data on the Holland and Washington Boulevard Historic Districts was collected and analyzed. Individual data for individual properties within the Holland Historic District and Washington Boulevard areas was not readily available. However, in lieu of data for each property, a composite SEV for each neighborhood was obtained from the Holland Assessor, based upon the assessed values for properties located within the Holland Historic District. The composite SEV for the Washington Boulevard District included district properties as well as several similar, adjacent blocks to the north, west, and south. Both the Holland district sample and Washington Boulevard comparison area have a very high concentration of historic properties that were constructed from 1870 through 1940.

Both the Holland Historic District and the Washington Boulevard areas are comprised primarily of single-family dwellings. Both areas are also similar in their percentage of renter-occupied versus owner-occupied dwellings. The renter-occupied percentage for both the district sample and comparison area is much lower than Holland's citywide percentage of rental dwellings: 32.8%. See Table 4-17.

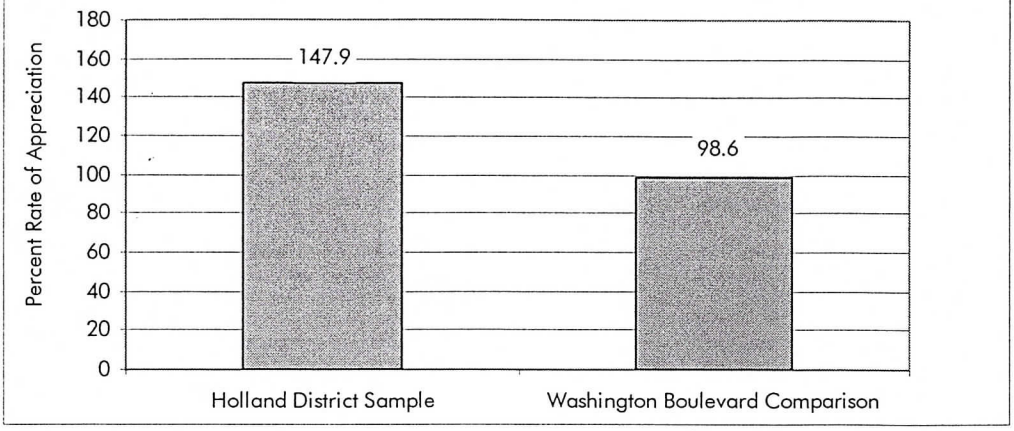
Table 4-17: Renters Versus Owners Within the Case Study, 2002

	Holland District Sample		Washington Boulevard Comparison	
	Number of Properties	% of Total	Number of Properties	% of Total
Renter	31	16.9%	45	24.1%
Owner	152	83.1%	142	75.9%
Total	**183**	**100.0%**	**187**	**100.0%**

Source: City of Holland, Clarion Associates

The research demonstrates that, between 1990 (the earliest year for which assessor data was available) and 2002, the overall assessed property values for dwellings in the Holland Historic District increased substantially more than property values for homes in the Washington Boulevard area. The total rate of appreciation during this period within the Holland District sample was 147.9 percent, versus 98.6 percent for the Washington Boulevard comparison. See Figure 4-18.

Figure 4-18: Total Appreciation Since Designation, 1990-2002
Holland District Sample vs. Washington Boulevard Comparison



The City of Holland has tracked the number of residential building permits and total dollar amount since 1999 for both the Holland District sample and the Washington Boulevard comparison. During this period, there was one nonresidential building permit for $275,000 to restore the Cappon House, a Holland Historical Trust property located within the Washington Boulevard area. Taking this building permit into account means that the total dollar amount of building permits within the Washington Boulevard comparison is $701,010. See Table 4-19.

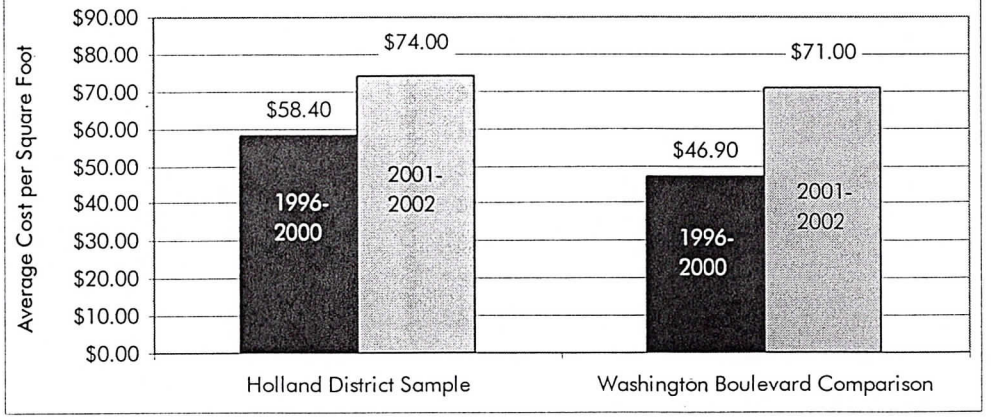
Table 4-19: Building Permits Within the Case Study, 1999-2002

	Holland District Sample		Washington Boulevard Comparison	
	Number of Properties	Total of Permits	Number of Properties	Total of Permits
1999-2000	65	$243,728	58	$165,905
2001	22	$214,375	31	$243,705
2002	10	$60,780	4	$16,400
Total	**97**	**$518,883**	**93**	**$426,010**

Source: City of Holland, Clarion Associates
Note: 2002 data is current through June 12, 2002

Figure 4-20 displays the average cost per square foot of properties within the case study utilizing sales data. For Holland, sales data by individual year was not available to calculate the average cost per square foot. As a substitute, Multiple Listing Service (MLS) data was obtained for two periods in time: average cost per square foot data for sales that occurred between 1996 and 2000 (133 sales) and sales that occurred between 2001 and 2002 (15 sales). While this method does not provide as precise an indicator as individual year data, it can be used to suggest general local trends. Using MLS data, the Holland District sample properties have garnered a higher price per square foot, by $11.50, than the Washington Boulevard comparison, and their cost per square foot has increased by $15.60 since 1996. However, it appears that the Washington Boulevard comparison has experienced the greater increase in value during this period: $24.10 since 1996.

Figure 4-20: Value Comparison, 1996-2002
Holland District Study Area vs. Washington Boulevard Study Area



As demonstrated in other studies, the effects of historic district designation are not limited to a district's geographic borders but often influence the entire neighborhood. In many cases, historic designation also has a cumulative effect that affects historic and non-historic properties alike as well as nearby adjacent areas. The Holland example shows that, while the value of both areas has increased significantly over a short period of time, the value of the Washington Boulevard properties increased the most.

The median sale price of both areas was also calculated. As mentioned previously, information on the individual sales by year was not available. Median sales were thus calculated, not by individual year, but instead by obtaining sales data on sales in both areas between 1996 and 2002. During this period, the median sale price of the Holland District sample (81 sales) was $99,900. The Washington Boulevard comparison median sale price (67 sales) was $66,900. See Table 4-21.

Table 4-21: Median Sale Price, 1996-2002 Sales

Study Area	Median Sale Price
Holland Historic District	$99,900
Washington Boulevard	$66,900
Sources: City of Holland, Clarion Associates	

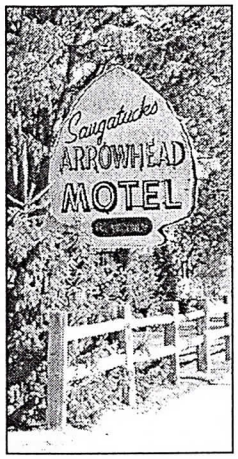
5. Conclusion

It would appear that historic designation has certainly led to increased property values in the Holland Historic District, but the data suggests that both areas studied have experienced significant changes throughout the past decade. Throughout that time, the district sample has appreciated faster than the nearby Washington Boulevard comparison. But the average cost per square foot since 1996 is nearly identical in both areas – in fact the Washington Boulevard comparison has had a larger increase than in the district sample. The median sale price, while only available over a relatively short period of time, demonstrates that the district does command premium prices compared to the nearby area.

The debate over the creation of the Washington Boulevard district is an opportunity for the city to closely monitor activity within the district. A five-year update on the new district could provide interesting information regarding what the district has actually meant for the community. Data regarding property values, historic repair costs for residents, preservation commission activities, usage of historic rehabilitation programs and other economic development initiatives, percentage homeownership, and statistics regarding neighborhood diversity would be a valuable tool for the community.

F. SAUGATUCK: SAUGATUCK HISTORIC DISTRICT

1. District History and Description



The City of Saugatuck, founded in 1830, has a high concentration of historic structures that range from quaint cottages to substantial public buildings, such as the 1874 All Saints Episcopal Church. The Saugatuck Historic District lies along the coast of Lake Kalamazoo and includes both residential and commercial uses. The district was established as a local historic district in 1981.[40] Most of the historic district encompasses the area known as the "flats," which includes the shore, the downtown, and a variety of historic buildings, many of which are used today in some commercial capacity, for example, as bed and breakfasts, or art galleries. The "hill" area is located only partially within the historic district. The hill is primarily residential and includes some of Saugatuck's grander residences, such as the several "ship captains" homes overlooking the harbor. The district's primary architectural styles are Italianate, Arts and Crafts, and particularly Colonial Revival, a style that was often incorporated as a "facelift" onto an older façade.[41]

Saugatuck's long history has been shaped by a handful of small-scale local industries that utilized the area's rich woodland and water resources. These nearby industries, namely lumber harvesting, fruit orchards, water transport, and shipbuilding, did not have much of an impact on the town's built environment, which has meant that Saugatuck's original scale and context have remained relatively intact over the years.

Tourism, which began in the area around 1900, was a later development but has become the area's most enduring feature. The earliest, well-to-do seasonal residents, who included the prominent Chicago architects Thomas Eddy Tallmadge and George Maher, built handsome summer cottages in Saugatuck and nearby Douglas. Today, the area is a popular destination for both seasonal residents and day-trippers; an estimated 450,000 visitors make the journey to Saugatuck and Douglas each year.[42]

This small (population: 1,065)[43] maritime community is also nationally known as an artists' sanctuary. A group of artists from nearby Chicago founded the Ox-Bow Summer School of Painting in 1913; the 110-acre facility is still in operation today as an adjunct facility of the Art Institute of Chicago.

[40] Michigan State Historic Preservation Office, List of Ordinances, 2001.
[41] Saugatuck-Douglas Historical Society, "A Tour of Saugatuck: Walking Around and Soaking Up History" 2002.
[42] Saugatuck-Douglas Convention and Visitors Bureau, 2002.
[43] Census 2000, State of Michigan Redistricting Data, http://www.state.mi.us/census2000/pl_data.htm

Saugatuck has several preservation-related groups, in addition to the City's Historic District Commission. Saugatuck and Douglas share an active Historical Society, which has conducted a detailed survey of the area's historic resources, rehabilitated an historic pump house as the Saugatuck-Douglas Historical Museum, and sponsored a growth management workshop for Douglas, among its many other activities. The City is also an active participant in local preservation efforts and has recently produced an instructive walking tour brochure.[44]

The Saugatuck Historic District Commission requires district residents to submit an application, following the provisions of the Michigan Local Historic District Act, P.A. 169 of 1970 as amended, for all proposed exterior construction, alteration, repair, or demolition of, existing buildings. Exterior changes that are considered "minor" such as installation of most gutters, fences, and landscaping, may be administered by staff. Signage and exterior paint colors are also reviewed by the Commission.

The vast majority of applications within the Saugatuck Historic District are approved. The City estimates that the approval rate is around 99 percent.[45]

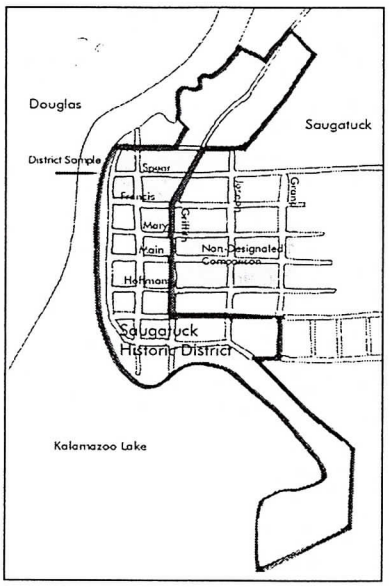


Figure 4-22: Saugatuck Case Study Area

2. District Sample

The district sample, selected with the help of local residents, consists of approximately three blocks located in the northern "flats" section of the district. This sample was chosen primarily for its high concentration of residential buildings, versus the commercial buildings that characterize much of the southern half of the district. A small number of "commercial" single-family homes that are currently operating as bed and breakfasts or seasonal rentals were also included, given that these uses did not significantly alter the home's exterior. Generally, homes in the district sample include a mix of architectural styles and sizes.

3. Non-Designated Comparison

The non-designated comparison consists of approximately five blocks of the "hill" section that is located outside the boundaries of the historic district; it was considered to be slightly off the beaten path, and located away from the well-traveled commercial area. Blocks were chosen for their overall similarity to the district sample.

4. Property Values Data

In total, the State Equalized Value data on 72 properties was collected and analyzed: 37 within Saugatuck Historic District and 34 outside the district's boundaries. Several

[44] Saugatuck-Douglas Historical Society, "A Tour of Saugatuck: Walking Around and Soaking Up History" 2002.
[45] City of Saugatuck, 2002.

condo conversions were removed from the analysis. All properties analyzed were constructed between the years 1855 and 1952.

Residential properties in Saugatuck are generally single-family dwellings. Given the seasonal nature of the community, many of these dwellings are also seasonal rentals. The homestead percentage, which signifies a primary residence, is correspondingly low for both within the district and outside its boundaries[46]. According to this sample, more properties outside the district are primary residences than within the district. See Table 4-23:

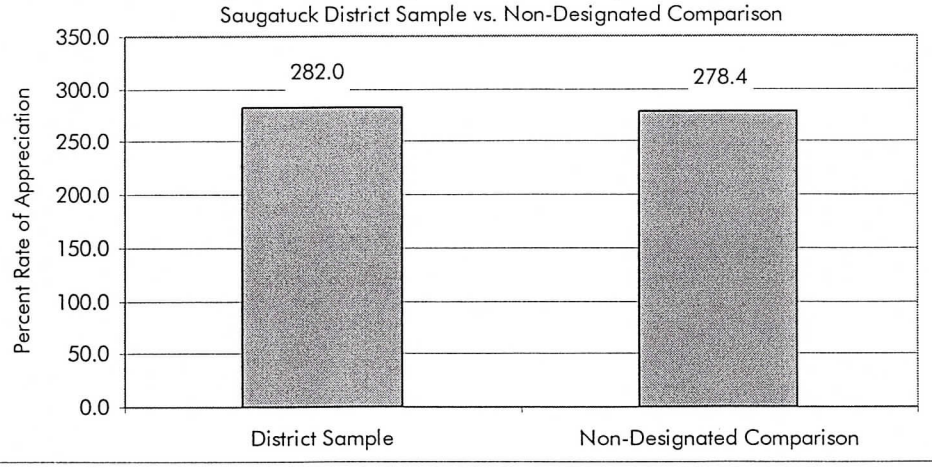
Table 4-23: Homestead Percentage Within the Case Study, 2002

	District Sample		Non-Designated Comparison	
	Number of Properties	% of Total	Number of Properties	% of Total
100 Percent Homestead	14	45.2%	18	58.1%
Less than 100 Percent Homestead	16	51.6%	12	38.7%
Total	**30**	**96.8%**	**30**	**96.8%**

Source: Saugatuck Assessor, Clarion Associates
Notes: The homestead percentage was not available for one property both within and outside the district, so percentages do not total 100.

The research shows that, between 1982 and 2002, the overall assessed property values for dwellings within the Saugatuck District increased at almost exactly the same rate as for properties outside the district. The total rate of appreciation during this period within the Saugatuck District sample was 282.0% percent, versus 278.4% percent for the non-designated comparison. See Figure 4-24.

Figure 4-24: Total Appreciation Since Designation, 1982-2002
Saugatuck District Sample vs. Non-Designated Comparison



[46] The concept of "homestead," or principal residence, is one factor in determining property taxes in Michigan. Homestead properties are primary, owner-occupied residences, which exempted from paying a portion of school district millage. A property owner may have only one homestead at a time. Secondary residences, such as seasonal homes and income properties, which are not primary residences, cannot claim the full homestead exemption. Owner-occupied "homestead" properties have an exemption of 100 percent – other types of properties generally have an exemption of less than 100 percent.

The above chart showing total appreciation is based on assessor's data, which provides data for each property within the case study over time.

Figure 4-25 below also uses assessor's data to track the total assessed value of the case study area over time. The total assessed value demonstrates that, while the rate of increase for both areas has remained relatively consistent over the years, properties within the district sample are valued significantly greater than those outside the district. It is notable that the homes within our particular sample are quite comparable to one another in construction date; also, properties within the district only average about 100 feet larger than those outside the district. The data was charted and trend lines were also added to clarify the results, represented below by the slightly curved dashed and solid lines. (See the "Methodology" section for a description of the data collection process and the creation of the trend line.)

Figure 4-25: Total Value by Year, 1982-2002
Saugatuck District Sample vs. Non-Designated Comparison

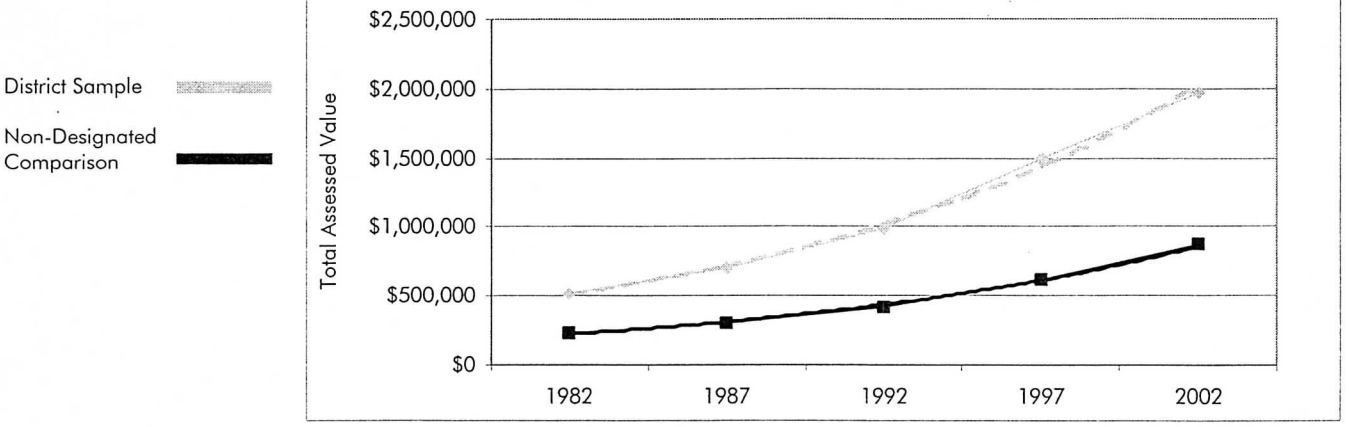
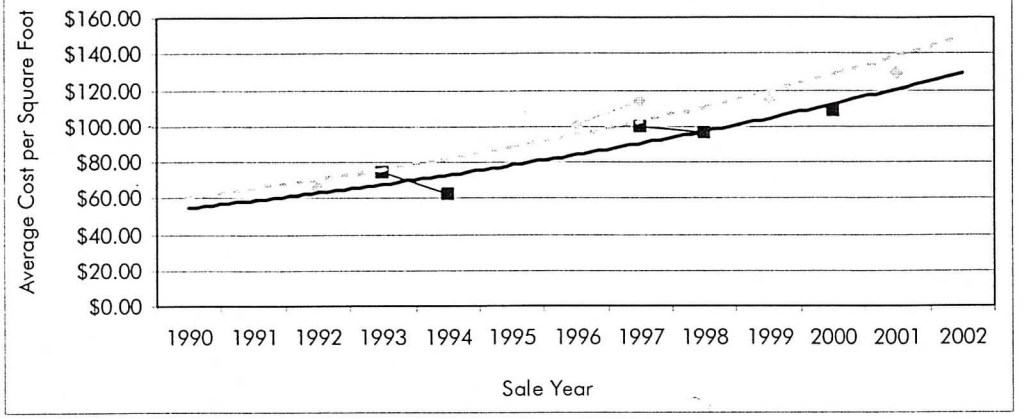


Figure 4-26 displays the average cost per square foot of properties within the case study areas utilizing sales data. Given the limited size of the district sample and non-designated comparison, there were correspondingly few sales. Only a total of 16 sales were obtained between 1992 and 2001: nine properties within the Saugatuck District sample and seven within the non-designated comparison. However, this small pool was charted in order to identify any trends in the change in the value of these properties. Trend line was added to this chart and these lines suggest that the values within the district are increasing at a parallel rate to the values outside the district.

Figure 4-26: Value, 1990-2002
District Sample vs. Non-Designated Comparison



Given the small number of available sales, calculations on median sale price were not conducted for this case study.

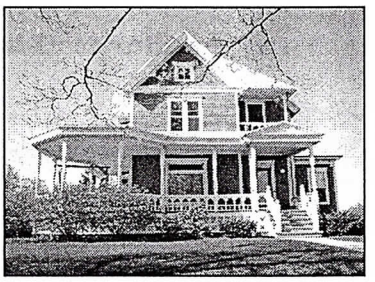
5. Conclusion

Saugatuck, as a small, tourism-based coastal community, is an interesting selection for this type of analysis. The area's historic resources are a key component in making Saugatuck a lovely place to live or visit. Such resources include its architecture, small downtown, and unique historic attractions, such as North America's only hand-cranked chain ferry. These features are arguably just as significant as the other, "non-historic" reasons (e.g., waterfront recreation opportunities and thriving art scene) why people might choose to travel to Saugatuck.

It is challenging to quantify the actual impact of historic designation on Saugatuck's properties, given the city's compact size and the variety of influences that affect property values (e.g., the waterfront and income-producing potential of many of the area's properties). However, the data collected here would suggest that the historic district has had a positive influence on property values.

G. ALLEGAN: PRITCHARD'S OVERLOOK HISTORIC DISTRICT

1. District History and Description



Allegan is the home to approximately 4,500 residents and the county seat of the predominantly agricultural Allegan County. The area where the city of Allegan now stands was used for centuries by the Ottawa, Potawatami, and Chippewa tribes as a seasonal hunting ground. Permanent settlement began in 1834 when Elisha Ely, an agent for the Boston Company, arrived to establish a community focused around the rapids of the Kalamazoo River, which would eventually be harnessed to provide power for several nearby lumber mills.

As the community grew, many large governmental and church buildings were constructed, along with a downtown and nearby residential area. Today, the community is notable for both its architectural integrity and variety of its residential and commercial structures, which date from the 1830's through the early 1900s.

Allegan has an active preservation program as well as several other organizations devoted to the preservation of local historic resources. The Allegan County Historical Society, founded in 1952, operates several local museums. The community established its local historic district commission in 1985. Allegan, a participant in the Michigan Certified Local Governments program, received a Historic Preservation Fund grant in 1999 to develop several preservation education publications, including a walking tour brochure and comprehensive website.[47]

The City of Allegan has several programs intended to facilitate historic preservation activities. Owners and tenants of buildings in Allegan's Downtown Development Authority District may choose to participate in the Allegan Downtown Façade Improvement Program, which is designed to enhance the appearance and historic character of the downtown. This program provides grants up to $1,000 for paint, $500 for signs, as well as low interest loans up to $15,000 for exterior maintenance, and design assistance.[48]

The Historic District Commission also has an award program to recognize those rehabilitation projects that have contributed to the preservation of local character. These awards, which consist of a plaque listing the historic name, year of construction, and building style, are displayed on buildings throughout the city.

The Allegan Historic Preservation Commission requires district residents to submit an application for all proposed construction work (e.g., additions, alterations, repair, moving, excavation or demolition) affecting the exterior appearance of buildings in the local historic district. Minor work, including signage or window repair, may be reviewed by City staff. Ordinary maintenance that does not change the external appearance of the building does not require approval by the Commission.[49]

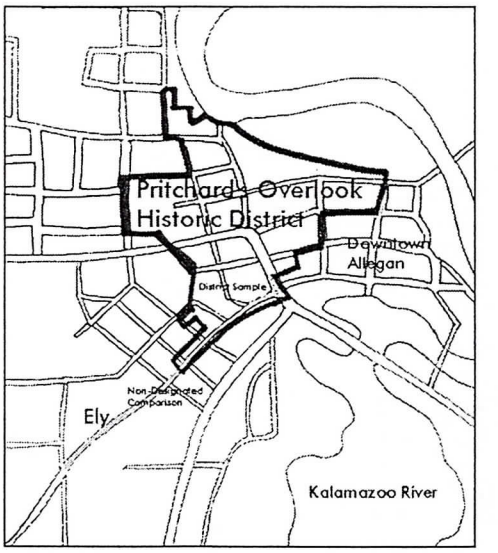


Figure 4-27: Allegan Case Study Area

2. District Sample

The fact that most historic areas have already been designated made identifying an appropriate district sample and non-designated comparison a challenge. Allegan's largest district, Pritchard's Overlook, covers much of the central city and includes many of Allegan's finest and oldest historic homes. The core of Pritchard's Overlook

[47] Allegan Historic District Commission, "Historic Allegan" n.d., Historic Allegan, http://www.historicallegan.org
[48] Ibid.
[49] Ibid.

does not have any similar, corresponding areas outside its boundaries. Other local districts are very effective in covering most of Allegan's historic structures.

Both the Historic Preservation Commission and city staff suggested Ely Street as a potential sample for this report. Ely, a quiet boundary street on Pritchard's Overlook southern side, contains a greater diversity of homes than the rest of the district. Ely Street also extended outside the district and included a similar mix of homes along its length. Given these favorable aspects, Ely Street, both its designated and non-designated areas were selected as the case study. Because the designated portion of Ely Street contains a very small number of properties, several homes on nearby Pine Street were also included in the analysis.

3. Non-Designated Comparison

One feature of Ely Street is that it contains a wide variety of homes. Mid-nineteenth century homes are intermingled with considerably more recent dwellings, generally mid-twentieth century ranch houses. Ely Street has a higher ratio of older homes closer to the district, and the percentage of newer homes increases as one moves away from the designated parts of Ely. For the non-designated comparison, approximately four blocks past the district boundary were included.

4. Property Values Data

Assessed values for prior years was not available for the Allegan case study. During the years 1985 to 2001, available sales data was used to track the change in the value of properties in the Pritchard's Overlook district sample (16 sales) and non-designated comparison (30 sales). The data was then charted and a trend line was added to clarify the results. Construction dates were not available for a number of case study properties – the construction dates that were obtained ranged between 1850 and 1947. Properties within both the district sample and non-designated comparison consist almost entirely of owner-occupied single-family dwellings. (See the "Methodology" section, for a description of the data collection process and the creation of the trend line.) Property value in the district sample is increasing at a near parallel rate to the property value in the non-designated comparison. See Figure 4-28.

Figure 4-28: Value, 1985-2001
Pritchard's Overlook District Sample vs. Non-Designated Comparison

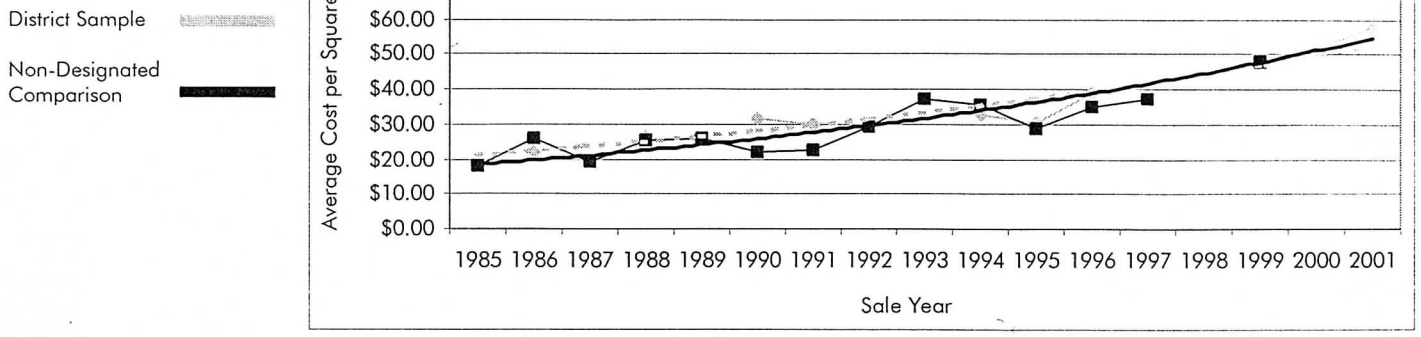
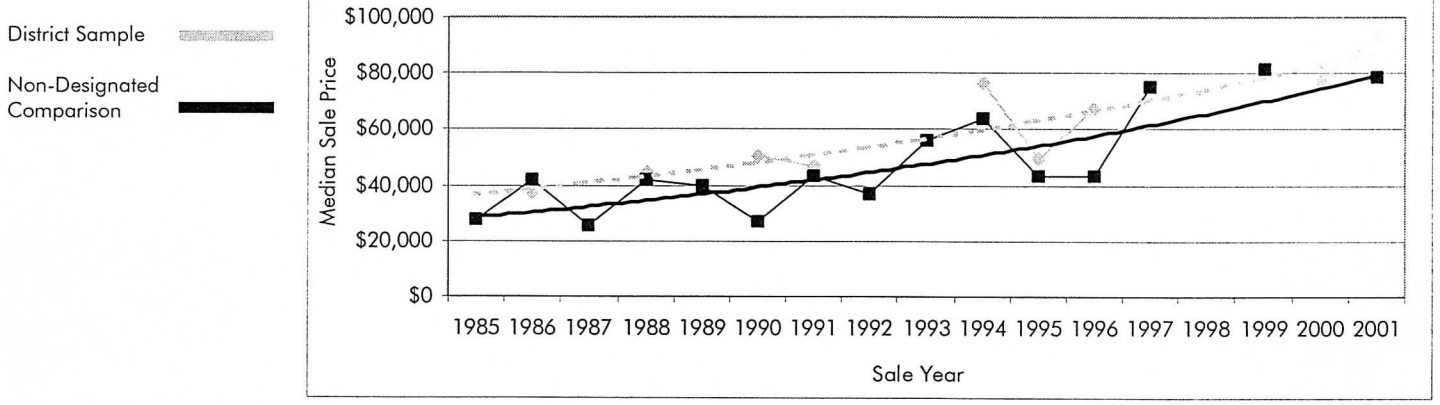


Figure 4-29 illustrates the median sale price in both the district sample and the non-designated comparison. Again, trend line to clarify the data set, it becomes clear that the median sale price of houses within the district sample is increasing at a parallel rate to the median sale price of houses within the non-designated comparison.

Figure 4-29: Median Sale Price, 1985-2001
Pritchard's Overlook District Sample vs. Non-Designated Comparison



5. Conclusion

The benchmark criteria suggest that the designated district sample and non-designated comparison have remained very similar to one another since designation. Historic designation has not significantly differentiated the dwellings from one another during this time period, and certainly cannot be said to have had a negative impact.

V. HERITAGE TOURISM

A. INTRODUCTION

Tourist travel is a vital component of the Michigan economy and is generally considered Michigan's second largest industry, after manufacturing.[50] Tourist travel generates jobs throughout the state in hotels, bed and breakfasts, motels, retail stores, restaurants, and other related businesses. All areas of the state, from the largest cities to the smallest towns, benefit from the substantial economic benefits of travel and tourism.

Tourism is a way for communities to introduce outside dollars into an area, dollars that then circulate throughout the local economy. However, just as with historic rehabilitation, the economic impacts of tourists go far beyond their direct expenditures. Each dollar that is spent at a hotel, restaurant, or retail shop moves throughout the economy as the establishment buys supplies, contracts for services, and pays wages to its employees. It has also been estimated that between 10 and 20 percent of every dollar spent by tourists goes to state and local governments.[51]

Visits to historic places, or "heritage tourism," has been a growing trend since the early 1990s, as more and more visitors seek to combine their recreation with meaningful and fun educational experiences. Historic places are often an important draw for tourists who are seeking unique sightseeing opportunities and an authentic atmosphere. Heritage travel can extend beyond historic sites to other related activities such as walking tours, and visiting historic districts and privately owned historic buildings, including hotels and bed and breakfasts.

The interrelationship between tourism and historic preservation is well established. Not only does historic preservation help promote tourism efforts, tourism aids historic preservation by building awareness of and financial support for historic resources. This section provides an overview of heritage tourism and compares heritage tourism trends nationally with recent data for Michigan.

B. HERITAGE TOURISM DEFINED

Heritage tourism is considered a subset of the broader activity of "cultural tourism." Cultural tourism refers to the entire spectrum of cultural, generally arts-based, attractions, such as museums, concerts, galleries, and festivals. In contrast, heritage tourism is focused on the experience and preservation of a distinctive place and its stories, from the past to the present. Heritage tourism resources are diverse and may include, for example, historic sites and landscapes, ethnic festivals, and even living traditions, such as the production of local crafts.

For the purposes of this chapter, the term "heritage tourism" is used to refer to those travelers who visit historic sites, either as a single visit included among other activities or the smaller subset of visitors whose primary reason for traveling is to visit historic places.

[50] Donnelly, Francis X. "Outlook Sunny for State Tourism." The Detroit News 3 March 2002.
[51] Rypkema, Donovan. The Economics of Historic Preservation: A Community Leader's Guide. Washington, D.C.: National Trust for Historic Preservation, 1994.

C. NATIONAL TRAVEL AND HERITAGE TOURISM

The tourism industry is one of the nation's largest employers. Approximately 19 million total jobs, or one of every seven people employed in the civilian labor force, is a tourism-related employee. In 2000 alone, these workers collected a total of $174 billion in payroll income.[52] Tourism is also the nation's third largest retail sales industry, behind automotive dealers and food stores.[53] In 2000, approximately 1 billion domestic and 51 million international travelers took trips within the United States, spending an average of $1.6 billion a day, $67 million an hour, $1.1 million a minute and $18,500 a second.[54]

As a segment of the total tourism industry, cultural/heritage tourism is a significant and influential force. In 2000, 14 percent of all U.S. person-trips included a visit to a historic site, cultural activity or museum, making these visits the third most popular travel activity behind shopping (33 percent) and outdoor recreation (17 percent).[55]

There has been considerable research conducted throughout the country regarding the particular characteristics of heritage tourists versus other pleasure tourists. As documented in many other studies, heritage tourists tend to spend more money and stay longer on their trips than do other travelers.[56] Trips that incorporate visits to historic resources are also more likely than trips overall to include air travel and lodging at hotels, motels, or bed and breakfast establishments.[57]

Heritage tourists are notable for how they spend their money and how they spend their time. The Travel Industry Association of America (TIA) has evaluated the spending patterns of the "historic/cultural" traveler. While TIA's research does not separate out historic site visitation from other cultural tourism activities, the national data does provide general comparative information about heritage tourists versus other pleasure travelers, as is summarized in Table 5-1 below.

Table 5-1: Characteristics of the Historic/Cultural Traveler, 2001

Characteristics	Historic/Cultural Traveler	All U.S. Travelers
Average Spending per Trip (excluding transportation)	$631	$457
Nights Spent Away Per Trip	4.7	3.4
Average Age	48	46
Percentage With Post-Graduate Degree	23 percent	20 percent

Source: Travel Industry Association of America

Historic/cultural travelers are also more likely to stay in hotels, motels, and bed-and-breakfasts than all U.S. travelers (62% versus 56%).[58] Data on the specific spending patterns of Michigan heritage tourists is not currently available.

[52] Travel Industry Association of America, http://www.tia.org
[53] Ibid.
[54] Ibid.
[55] Travel Industry Association of America, "The Historic/Cultural Traveler" 2001.
[56] For examples of such studies, please see Rypkema, Donovan D. The Impact of Historic Preservation on the North Carolina Economy. Raleigh: Preservation North Carolina, 1997 and Clarion Associates. The Economic Benefits of Historic Preservation in Colorado. Denver: Colorado Historical Foundation, 2002.
[57] Ibid.
[58] Travel Industry Association of America, "The Historic/Cultural Traveler" 2001.

Currently, 27 states have programs dedicated to the promotion of cultural and/or heritage tourism – most of these programs have been developed within the last five years and have at least one full-time staff person.[59]

D. MICHIGAN TRAVEL AND HERITAGE TOURISM

Similar to the national scale of tourism activities, travel to Michigan also generates significant revenue for the state's economy. In 1999, Michigan tourists spent $11.5 billion in expenditures for transportation, lodging, food, and recreation. Of this total, approximately 94 percent ($10.9 billion) was due to domestic travel, while international travelers spent the remaining 6 percent ($643.8 million). These expenditures ranked Michigan 13th among all states for total domestic expenditures and 16th for total international expenditures.[60]

These expenditures also generated 163,500 jobs and 3.5 billion in wages and salaries. Michigan's travel-generated employment comprised 3.6 percent of the total state non-agricultural employment in 1999.[61]

Table 5-2 provides a breakdown of the almost $2.2 billion in tax revenue for federal, state, and local governments that was generated by travel within Michigan in 1999.

Table 5-2: Taxes Generated in Michigan Attributable to Tourism, 1999

Tax	Domestic Travelers	International Travelers
Local	$125.2	$7.4
State	$499.9	$29.6
Federal	$1,417.6	$84.0
Total	**$2,042.7**	**$121.0**

Source: Travel Industry Association of America, 1999

The majority of Michigan's travelers are from Michigan. Travel Michigan, the State's official travel and tourism agency, has identified several "loyalty markets," or areas from where most Michigan visitors travel. The top six loyalty markets are all located within the state, with the Detroit area drawing the largest economic impact. Ohio and Indiana also provide significant numbers of the state's travelers. Table 5-3 lists the top loyalty markets with their corresponding amount of economic impact as calculated by average travel expenditures.

Table 5-3: Michigan Loyalty Markets, 2001

Loyalty Market	Economic Impact ($ million)
Detroit	$1.0 billion
Grand Rapids – Kalamazoo – Battle Creek	$582.7
Flint – Saginaw – Bay City	$447.6
Traverse City – Cadillac	$242.6
Lansing	$229.2
Marquette	$101.0
South Bend – Elkhart, IN	$85.9
Toledo, OH	$85.1
Fort Wayne, IN	$49.3

Source: Travel Michigan

[59] National Trust for Historic Preservation, Heritage Tourism Program, http://www.nthp.org/heritage_tourism/index.html
[60] Travel Michigan-Michigan Economic Development Corporation, "The Michigan Travel and Tourism Statistical Handbook" 1999.
[61] Ibid.

Similarly, the Tourism Center of Michigan State University has found that Michigan's tourism is a primarily regional market with six states (Michigan, Ohio, Indiana, Illinois, Indiana, and Wisconsin) and one Canadian province (Ontario) contributing nearly 90 percent of Michigan's total pleasure trips. [62]

The top destination counties for historic site visitation among Michigan's loyalty markets as referenced above are located throughout the state and include a mix of urban and rural areas. Wayne County ranks number one with 16.7 percent of the historic site visitation, illustrating the wide appeal of the Detroit area's many heritage attractions, including the Henry Ford Museum & Greenfield Village. This attraction is the nation's largest indoor/outdoor history museum with an annual visitation of over 1.6 million visitors.[63] Cheboygan, the number two county, is located at the top of the state's lower peninsula. Its proximity to the historic Straits area undoubtedly plays an important role in attracting heritage tourists. Table 5-4 lists the top eight counties for historic site visitation in 2001.

Table 5-4: Destination Counties for Historic Site Visitation, 2001

County	Percentage of Total
Wayne	16.7
Cheboygan	14.3
Grand Traverse	4.1
Mackinac	3.9
Chippewa	3.8
Kent	3.3
Houghton	3.2
Saginaw	3.1

Source: Travel Michigan

In addition to studying where tourists go, Travel Michigan also conducts extensive research on what tourists do on their Michigan trip. In 2001, approximately 4.7 percent of Michigan trips involved a visit to a historic site. That same year, cultural activities, such as visiting museums, plays, and concerts ranked similarly – about 4.8 percent. Table 5-5 outlines the average percentage of top activities for Michigan versus the average of all other states.

[62] Michigan Agricultural Experiment Station. Status and Potential of Michigan Natural Resources: Boating and Underwater Recreation. East Lansing: Michigan State University, 1995.
[63] Henry Ford Museum and Greenfield Village, http://www.hfmgv.org/

Table 5-5: Travel Activities in Michigan Versus Other States, 2001		
Activity	Percentage in Michigan	Percentage in All Other States
Dining	24.8	28.1
Shopping	20.4	23.2
Entertainment	14.9	18.4
Touring (auto, bus)	7.9	9.8
Beach, Waterfront	7.6	6.7
Festival, Craft Fair	5.4	5.2
Hike, Bike	5.3	4.1
National and State Parks	5.2	5.8
Cultural	**4.8**	**7.3**
Gamble	4.7	4.9
Visit Historic Site	**4.7**	**7.1**
Hunt, Fish	4.5	2.9
Watch Sporting Event	4.2	4.5
Boat, Sail	3.4	2.1
Night Life	2.9	3.1
Golf	2.7	2.1
Camping	2.5	1.2
Source: Travel Michigan		

Both cultural and historic activities are lower in Michigan than the national percentages. Generally, the state's rich water and woodland resources – and not its historic attractions – have been the primary draw for visitors. As a result, awareness of and visitation to historic sites is lower in Michigan than in other states. A three-year study surveying several midwestern states and Canadian provinces on their perceptions of Michigan as a tourist destination found that the greatest positive impressions relate to the state's outdoor and water-based recreational opportunities. However, the study also found that Michigan residents were more likely than residents of other states to rate Michigan highly on its historic sites and museums (63 percent of Michigan residents versus 33 to 48 percent of residents from other areas).[64]

E. OPPORTUNITIES TO STRENGTHEN HERITAGE TOURISM IN MICHIGAN

As seen above, the amount of heritage tourism activity in Michigan is relatively low compared to the national average. This is surprising given the breadth of historic sites within the state. Michigan has a rich multicultural heritage, one that spans a long history of human occupation and includes many significant eras, both before and since the United States was established. Significant moments in Native American history, exploration by a variety of European settlers, industrial and labor developments, and Underground Railroad activities, to name just a few, have all happened within Michigan's borders.

Michigan's large number of top-notch historic resources, which highlight many aspects of the state's past, suggests that lower visitation is most likely an issue of perception and image of

[64] Ibid.

Michigan as a cultural resource state. Since visitors to Michigan tend to travel from either Michigan itself or neighboring states, Michigan's historic resources are perhaps somewhat unrecognized outside the midwest. Heritage tourism offers an opportunity to connect Michigan's vast natural resources with the historical context of the built environment.

Only a small amount of Michigan-specific heritage tourism information is currently available.[65] There are a number of economic impact studies conducted within Michigan that have examined many aspects of the state's overall tourism activities, including golf and camping. However, there has been no comprehensive work conducted specifically on the economic impact of historic attractions on the statewide economy. One challenge of heritage tourism is that it is often difficult to measure – heritage activities are generally small-scale efforts without a lot of institutional support. Also, in many studies, heritage tourism is combined into the larger category of cultural tourism. While heritage and cultural activities are in many ways very closely related, these heritage/cultural studies may include activities as diverse as a night at the opera and a visit to the Sanilac petroglyphs within the same "pool," thus making it hard to draw conclusions specifically about heritage tourism from such studies.

The section below highlights four examples of tourism initiatives that may be expected to help build a stronger foundation for Michigan heritage tourism in the coming years: the development of a statewide Michigan Main Street program, the MotorCities-Automobile National Heritage Area, the Keweenaw National Historical Park, and maritime heritage and the Sweetwater Trail®.

1. Main Street

Historic downtowns provide a third opportunity for developing a stronger base for heritage tourism in Michigan. A program is already in place to help communities begin to redevelop their historic resources. The National Trust for Historic Preservation's Main Street program promotes the revitalization of small downtowns by focusing on a four point approach: design, downtown promotion, organizational partnerships, and economic restructuring. The focus of this program is often economic development in disinvested or underutilized historic areas, and is not tourism-related per se. However, many Main Street downtowns are very successful in developing local tourism, due in part to their unique historic character.

Currently, 40 states and over 1,650 communities participate in the program, which is considered one of the most effective economic development tools in the nation. Since 1980, the national program has generated $16.1 billion in public and private reinvestment for Main Street communities, with an average reinvestment ratio of $39.96 per every $1 spent in the program. On average, each community has experienced $9.7 million in reinvestment. Nationally, 88,700 buildings have been rehabilitated in Main Street communities, 56,300 net new businesses have been generated, and 226,900 net new jobs have been created.[66]

The Main Street program generally includes the establishment of a statewide Main Street office - currently Michigan's several Main Street communities may be affiliated independently with the national Main Street program. Following on the success of statewide Main Street Programs in other states, the Michigan Economic Development

[65] A study is currently being undertaken by Travel Michigan on the economic impacts of cultural tourism in Michigan, with an expected completion date of winter 2002. While this study will include much more than strictly "heritage" attractions, it will be an important resource of Michigan-specific tourism data.
[66] National Reinvestment Statistics, 2001. National Main Street Center, http://www.mainstreet.org

Corporation (MEDC), the Michigan State Housing Development Authority (MSHDA) and the SHPO initiated a pilot Main Street Program in Michigan in the fall of 2002. This partnership program will be operated through MEDC with a contract with the National Main Street Center with the National Trust for Historic Preservation and support from nonprofit organizations such as the Michigan Municipal League, Community and Economic Development Association, Michigan Downtown Financing Association, Local Initiatives Support Corporation, and the Michigan Historic Preservation Network. This initiative is based on the premise that prosperous downtowns are a vital component of the entire state's economic health.

The following are several examples of Michigan's Main Street programs:

- Another Main Street program located in Holland has existed since 1984 and is focused on developing retail, service, restaurant, and other tourism-related businesses along approximately four blocks of Holland's historic downtown. The Holland Main Street program estimates that, since inception, the program has facilitated over $100 million in public/private investment, with 15 percent of public dollars helping to secure 85 percent private investment. There has been an estimated net gain of 56 businesses in downtown Holland and 70 completed building improvement projects.[67]

- The Heartside Main Street Initiative in Grand Rapids is an example of how the Main Street program has worked in Michigan. The Heartside Initiative is focused on several blocks of one street, Division Avenue, a primary commercial artery that intersects downtown Grand Rapids. Division Avenue has an impressive stock of historic commercial architecture – however, the street is also in need of significant reinvestment. Tourism is not currently an objective of this area, rather developing a job base within the existing business district, streetscape improvement, and addressing quality of life issues such as safety and cleanliness are primary goals. Between 1998 and 2001, the Main Street Initiative has facilitated $17.5 million in investment dollars to this area through the rehabilitation of six housing developments, six nonprofit agencies and four retail businesses.[68]

- Main Street Oakland County is unique in that it is currently the only countywide Main Street program in the nation. The program is focused on the economic development of the County's 30 traditional downtowns and provides technical assistance to assist each community in implementing design, promotional, and organizational improvements.[69]

  This program has been tremendously successful in generating results. During the period between October, 2000 through September 2001, the following data was collected on the three first year communities of the program (Royal Oak, Walled Lake, and Rochester): $7.5 million of DDA/Tax Increment Financing (TIF) dollars spent directly on downtown redevelopment within DDA districts; $25 million of private investment leveraged by the $7.5 million of DDA/TIF dollars; 454 new jobs created, including over 150 management and professional positions; 33 new businesses, over $450,000 spent on

[67] Downtown Holland, 2002.
[68] Heartside Main Street, 2002.
[69] Main Street Oakland County, 2002.

advertising, promotions, and marketing activities; and sponsorships totaling more than $120,000.[70]

2. MotorCities-Automobile National Heritage Area

Regional heritage development is the key to the MotorCities-Automobile National Heritage Area (MotorCities-ANHA). MotorCities-ANHA was established by an act of Congress in 1998 and is one of only 23 National Heritage Areas in the country. National Heritage Areas are regions where "natural, cultural, historic, scenic, and recreational resources combine to form a nationally distinctive landscape."[71] National Heritage Areas seek to preserve and promote unique landscapes and historic resources as a vital part of their communities' social and economic futures.[72]

The vast geographic range of this program includes parts of 13 counties, nearly 260 municipalities and townships, and over 1,000 diverse historic, cultural and natural resources in southeast and central Michigan.[73] The mission of MotorCities-ANHA is the preservation, interpretation and promotion of the region's automotive and labor heritage in ways that are meaningful and relevant to contemporary society.[74]

MotorCities-ANHA includes six geographic corridors (Detroit River, Flint, Lansing, Rouge River, Sauk Trail/Chicago Road, and Woodward Avenue), and nine "hub" venues, which include attractions such as the R. E. Olds Transportation Museum in Lansing, the Detroit Historical Museum, and the Henry Ford Museum and Greenfield Village in Dearborn.[75] Economic development is highlighted throughout the program, and its goals include increased awareness of adaptive reuse "as a means of accomplishing preservation while achieving economic returns on historic properties." Increased heritage tourism opportunities are also cited as a goal to create overall economic benefits for the region and its communities.[76]

3. Keweenaw National Historical Park

The Keweenaw National Historical Park, established in 1992, is an example of an innovative heritage tourism partnership between the National Park Service, and the public and private sectors. The Park commemorates the history of copper mining in the Keweenaw Peninsula, the site of the nation's first hard-rock industrial mining operations, through a vast network of industrial- and labor-related historic resources.

Unlike other National Parks that are defined primarily by a geographic boundary, the Keweenaw National Historical Park is a collection of 16 cooperating sites, both publicly and privately owned, which range over 100 miles.[77] These cooperating sites are operated independently of the National Park Service. In fact, the vast majority of

[70] Ibid.
[71] MotorCities-Automobile National Heritage Area, http://www.autoheritage.org
[72] National Park Service, http://www.nps.gov
[73] MotorCities-Automobile National Heritage Area, http://www.autoheritage.org
[74] Ibid.
[75] Ibid.
[76] Ibid.
[77] The 16 cooperating sites of the Keweenaw National Historical Park are: the A.E. Seaman Mineral Museum, Calumet Theater, Copper Range Historical Museum, Coppertown USA, Delaware Mine, Fort Wilkins State Park, Hanka Homestead, Keweenaw County Historical Museum, Keweenaw Heritage Center at St. Anne's, Laurium Manor Inn, McLain State Park, Old Victoria, Porcupine Mountains Wilderness State Park, Quincy Mine Hoist and Underground Mine, and the Upper Peninsula Firefighters' Memorial Museum.

the 1,700 acres of parklands are in private ownership. The National Park Service owns only limited areas where it administers key structures and provides interpretive services, as well as a preservation assistance matching grant program that is available for private property owners within the park. Examples of cooperating sites include two state parks, the Quincy mine (featuring the largest steam hoist in the world), a 40-acre Finnish-American farmstead turned museum, and an elaborate copper baron mansion that currently operates as an inn.[78]

The Keweenaw National Historical Park is in the process of developing its programs and has not yet begun to collect statistics on visitation or income that would document its progress in these areas. However, as the park's visitor and resource interpretation services are improved, the park anticipates a dramatic increase in visitation in future years.[79]

4. Maritime Tourism and the Sweetwater Trail®

Michigan has some of the nation's most extensive water resources, including 2,985 miles of Great Lakes shoreline and 36,350 miles of rivers and streams. [80] Michigan also leads the nation in the number of registered watercraft at 924,183. In fact, in Michigan one is never more than six miles from a lake or a stream. [81]

These impressive water resources have a long history of use in trade, travel, industry, and recreation, to name a few examples. The term "maritime heritage" is generally used to encompass the broad category of historic water-related resources that includes shores and waterscapes, vessels, artifacts, lighthouses, shipwrecks, canals, aqueducts, harbors, and also the living cultures of coastal communities.

Michigan's 120 lighthouses, for example, often receive special attention for their architectural and historical significance as well as their importance as cultural icons of navigation. But while these lighthouses readily come to mind as examples of maritime heritage, they are in fact some of the state's most threatened resources. Not only have technological advances rendered these structures obsolete for navigational purposes; many others are victims of vandalism and in various states of disrepair.[82]

The federal government owns many of Michigan's lighthouses, but budget limitations have reduced the federal government's capacity to provide long-term care and maintenance. As a result, 77 Michigan lighthouses currently under federal ownership are scheduled for disposal within the next decade and will need to find new stewards.[83]

The Michigan Historic Preservation Network developed the Sweetwater Trail® in 1991 as a tourism initiative to enhance visitors' experiences of the Michigan shoreline and the Great Lakes.[84] The Sweetwater Trail® highlights a wide variety of maritime resources located along the coasts of both the Upper and Lower Peninsulas that include lighthouses, fishing villages, port cities, underwater preserves, restored ships,

[78] Keweenaw National Historical Park, http://www.nps.gov/kewe/home.htm
[79] Interview, Frank Fiala, Superintendent, Keweenaw National Historical Park, August 16, 2002.
[80] Travel Michigan-Michigan Economic Development Corporation, "The Michigan Travel and Tourism Statistical Handbook" 1999.
[81] Ibid.
[82] Michigan Lighthouse Project, http://www.sos.state.mi.us/history/preserve/lights/milights.html
[83] Ibid.
[84] Michigan Historic Preservation Network. "The Sweetwater Trail: Eastern Peninsula and Huron Shore." 1998.

and buildings and sites associated with the state's Native American heritage.[85] The Sweetwater Trail® is marked by a series of highway signs that help to direct travelers along the Trail. A colorful brochure that outlines in detail two routes, the Eastern Upper Peninsula and the Huron Shore, and includes information on numerous sites ranging over eight counties has already been produced. Several additional maps will be developed in upcoming years. The Sweetwater Trail® is designed to facilitate the connection between local historic resources and Michigan coastal recreation.

Maritime heritage resources provide an opportunity to link water-related recreational opportunities with maritime history and heritage tourism.

Successful heritage tourism requires a great deal of planning and strategy. Heritage tourism destinations are often the result of encouraging creative partnerships among regional stakeholders, such as tourism, natural resources, and historic preservation groups. Many top destinations continue to retain their appeal because their historic character has been preserved. Regional cooperation among communities who cross-promote their resources is also crucial to heritage tourism.

[85] Ibid.

VI. PRESERVATION INDICATORS

A. INTRODUCTION

The ready availability of local and statewide historic preservation data can be a vital tool for promoting the general merits of preservation activities. Preservation "indicators," or areas of activity that are regularly tracked for the purposes of obtaining data, often provide a basis for the continuation and expansion of existing programs, as well as the development of new ones. Data obtained from indicators may also help to serve as proof of the benefits of historic preservation in those cases where activities are questioned or challenged.

However, it is sometimes difficult to obtain indicators on historic preservation activities. Gathering certain types of indicators can be a time-consuming task and, as a result, updating them regularly becomes a low priority for many already overworked preservation groups. Additionally, it can be challenging for an individual community to discern what types of indicators would be important to have on hand.

The National Trust for Historic Preservation has recognized these issues surrounding preservation indicators and has proposed a national system of indicators similar to the ones proposed in this section. With such a system in place, Michigan would be able to easily compare its progress against other states. In the meantime, regular collection of the indicators listed in this section will provide an overview of the many types of preservation activities that are conducted throughout the state.

This section is divided into four topics that are intended to serve as a guide for the development of a set of statewide preservation indicators. First, an indicators matrix suggests several areas for obtaining easily measurable, quantitative preservation data. Second, a list of qualitative, open-ended questions provides communities with a way to gauge the success of their preservation initiatives in ways that are not readily measured. Third, another set of questions suggests potential areas for the development of future indicators. The final section is a sample questionnaire for obtaining indicator information from local communities.

1. Indicators Matrix

The following matrix of preservation indicators was developed to assist in monitoring the continuing impacts of preservation activities throughout the state. Maintaining such a list on a regular basis provides a way to track statewide progress toward meeting preservation goals. It is also a valuable resource for various stakeholders, such as local governments, preservation groups, and other related organizations seeking data on preservation activities.

Each indicator listed below has been assigned one of three "indicator types," which suggests how this data may be used. Most of these indicators fall under the "**cumulative**" category. This term applies to data that should be collected on a regular basis, preferably yearly. Cumulative indicators are most useful when data is recorded in two ways: "incremental total" and "overall total." For example, it is useful to know the annual number of new National Register properties, as well as the total number of all National Register properties in the state. The benefit of cumulative indicators is that various years may be compared to one another to demonstrate

trends over time, or to reflect the impact of outside factors (such as the impact of an economic downturn on the number of state tax credit applications received).

"**Reference**" indicators, in contrast to cumulative indicators, do not generally grow much over time or at least not regularly enough to justify collecting them on a regular basis. An example of a reference indicator is the number of contributing versus noncontributing properties in a district. Reference indicators generally help to complete the historic preservation picture in a community, as well as provide ballpark facts and figures about an area's historic resources. Reference indicators should be updated every 3 to 5 years.

"**Input**" indicators may be used as the "input" for applying other calculations, such as using multipliers to obtain even more information. RIMS II multipliers[86] may be used to estimate the statewide impact of various preservation activities (e.g., rehabilitation) on areas such as job creation and household income.

Table 6-1: Suggested List of Preservation Indicators

Indicator	Indicator Type
State and National Historic Designation	
• Historic districts listed on the National Register*	Cumulative
• Individual properties listed on the National Register*	Cumulative
• Total properties listed on the National Register*	Cumulative
• Historic districts listed on the State Register	Cumulative
• Individual properties listed on the State Register*	Cumulative
• Total properties listed on the State Register*	Cumulative
Local Government Activity	
• Listing of locally designated individual properties	Cumulative
• Listing of local historic districts	Cumulative
• Number of contributing versus noncontributing properties in local historic districts	Reference
• Boundaries of local historic districts (these are often different from National Register boundaries)	Reference
• Number of Certified Local Governments *	Cumulative
• Number of local governments with preservation ordinances (not participating in the CLG program)*	Cumulative
• Listing of preservation ordinances with review provisions	Reference
• Listing of local preservation organizations (neighborhood groups, homeowner associations)	Reference
• Number of approved, approved with conditions, and denied Historic District Commission applications per year	Cumulative
• Number of times an application is sent to the district (are applications generally approved the first time they appear before the Commission, or are applications resubmitted several times?)	Reference
• Number and dollar amount of building permits in the historic district per year	Cumulative

[86] Please see the "Methodology" section for details on RIMS II multipliers and how they have been applied in this report.

Table 6-1: Suggested List of Preservation Indicators	
Indicator	**Indicator Type**
• Directory of local preservation incentives (does the community provide sales or property tax abatements for the rehabilitation of historic resources?)	Reference
• General data regarding other local programs that may intersect with historic preservation activities (e.g., dollars related to façade improvement programs or other economic development incentives)	Cumulative
• Results of any historic preservation and property values studies with a local focus	Reference
Historic Rehabilitation – Federal Tax Credits	
• Applications filed by year*	Cumulative
• Projects currently in process*	Cumulative
• Total qualified costs of federal tax credit projects – Part II data*	Input
• Housing Units created in federal tax credit projects	Cumulative
Historic Rehabilitation – State Tax Credits	
• Applications filed by year*	Cumulative
• Projects currently in process*	Cumulative
• Total qualified costs of state tax credit projects*	Input
Historic Rehabilitation – Grant Programs	
• Applications filed*	Cumulative
• Projects in process*	Cumulative
• Reported matching funds*	Cumulative
• Total qualified costs of grant programs*	Input
• Dollars spent on rehabilitation projects versus other types of projects (e.g., preservation education)*	Cumulative
Heritage Tourism	
• Visitation data for a sampling of key historic sites and/or historic programs throughout the state	Cumulative
• Database of heritage tourism attractions	Cumulative
• Estimated statewide employment from heritage tourism sites and heritage festivals	Cumulative
• Estimated number and dollar impact of Michigan tourists	Input
• Estimated number and dollar impact of Michigan heritage tourists	Input
Other Activities	
• Number of Main Street communities*	Cumulative
• Amount of sales tax generated on Main Street	Cumulative
• Number of rehabilitated buildings on Main Street and estimated rehabilitation costs	Cumulative
• List of business categories for Main Street areas (Does the area provide affordable housing? What kinds of businesses are located on Main Street?)	Cumulative
• Number of new businesses and new housing units established in historic districts	Cumulative

Table 6-1: Suggested List of Preservation Indicators	
Indicator	**Indicator Type**
• Preservation easements donated to preservation organizations (including year of donation and address of property)	Cumulative
• Number and dollar amount of preservation enhancement projects using ISTEA/TEA-21 funds (including year of project, and project name and description)	Input
• Number of designated, rehabilitated properties, and corresponding dollar amount, that have utilized the Mathieu-Gast Act for the purposes of exempting routine repairs from property tax assessments.	Cumulative
• Hits to preservation organization web sites.	Cumulative
• Results of any opinion polls conducted within the state regarding public attitudes toward preservation or related issues (heritage tourism)	Reference
Note: There are several areas in which a suggested indicator is already being collected by the SHPO – these areas are indicated by an asterisk (*).	

B. SAMPLE QUESTIONS FOR LOCAL GOVERNMENTS

While raw data on preservation activities is a useful tracking tool, more in-depth qualitative research is often required to obtain a complete picture of a community's preservation efforts. The following is a list of sample questions for local governments, which are designed to be used in conjunction with the indicators in Table 6-1. Qualitative research should be conducted on a regular basis in order to discern the how well the preservation program is serving the community and to suggest new activities.

1. General Questions

- Is preservation generally perceived as an activity that benefits your community? In what ways? If not, what are some common objections to preservation activities?
- Has historic preservation been a successful strategy for economic development? In what ways?
- Are there preservation success stories in your community? What made these projects a success?
- Who are key preservation "players" in your community? (e.g., developers, realtors, local government, arts community, business community, elected officials, historical society, neighborhood groups, tourism groups, other organizations, individuals)

2. Historic District Questions

- How has the establishment of a historic district changed the area? In what ways?

- What are other factors that impact property values within the historic district, or in the area at large?
- How is the district perceived by residents, both within and outside the district? What is the value of a historic district to its residents?
- What is the role of the historic preservation commission?

C. ADDITIONAL TOPICS TO CONSIDER FOR FUTURE DEVELOPMENT OF ADDITIONAL INDICATORS

Finally, it is recommended that locating new data collection areas should be considered on a regular basis, as needs arise where specific data sources might be desired or become available. The following is a list of general areas of inquiry to consider for the development of future indicators.

- How does historic preservation relate to other quality-of-life issues (e.g., environmental protection, economic development, anti-sprawl)? How can this relationship best be documented?
- How is the Main Street program working in Michigan? As the statewide Main Street program becomes more established, indicators collected through this program should be shared on a regular basis with the SHPO.
- How can historic preservation groups continue to support heritage tourism efforts (and vice versa) throughout the state? (for example, increased awareness of studies of interest to both areas, such as the economic impacts of bed and breakfast establishments, preservation and the arts community)
- Most historic preservation activities happen at the local level, from the education of homeowners about tax credit programs to the development of historic district ordinances. A standardized set of indicators for local preservation efforts can be an important tool for communities to share resources; most local preservation efforts conduct similar activities yet track their progress in entirely different ways. Also, given that many local preservation efforts are small-scale operations, many types of indicators have the added benefit of being easily incorporated into regular procedures (e.g., tracking the number of approved versus denied applications to the historic preservation commission).

D. SAMPLE COMMUNITY QUESTIONNAIRE

The following sample questionnaire attempts to capture basic data regarding local preservation activities. A questionnaire such as this one should be distributed on a regular basis in order that activity over time can be monitored. Another important aspect of a questionnaire is its educational value; a questionnaire is often an opportunity for communities to reconsider the ways in which information is collected and used. Building permits, for example, are a wealth of information regarding reinvestment within a community but are rarely utilized as a tracking tool by preservationists. Of course, a questionnaire should be considered only one tool among many, given that in-depth information and/or clarification of data is often required. The following questionnaire includes collecting information on a local contact person, in order to follow up with communities as needed.

Sample Community Indicators Questionnaire

Jurisdiction Name: _____

Contact Person: _____
Title: _____
Street Address: _____
City and Zip: _____
Telephone: _____
Fax: _____
Email: _____

May we contact you for additional information? _____

Historic Designation

A. *On an attached sheet, please provide a list of all locally designated historic properties in your community. (If your community does not have a local preservation ordinance, please skip to "Other Community Resources" below.)*

For individual historic resources (e.g., landmarks), the list should include the following:

1. Property name (historic name and current name, if different)
2. Property address
3. Date of construction
4. Other types of historic designation for the property (e.g., National Register)

For historic districts, the list should include the following:

1. District name
2. Estimated number of properties
3. Date district established
4. Estimated number of contributing versus noncontributing resources.
5. Other types of historic designation for the district (e.g., National Register)

B. *Please return a copy of your local preservation ordinance with this questionnaire.*

Historic District Commission

A. *During the past year:*

How many projects have been reviewed for certificates of appropriateness? _____

How many projects have been denied for certificates of appropriateness? _____

Number of demolition requests? _____

Number of demolition requests denied? _____

B. *Are applications to the commission generally approved the first time they appear before the commission?* _____

Rehabilitation in Local Historic Districts

A. *Please provide an estimated number of building permits and corresponding dollar amount of those permits for each locally designated historic district, by year, if available.*

_____

_____

_____

_____

_____

Economic Activity in Commercial or Mixed-Use Historic Districts

A. *Please provide an estimated amount of annual sales tax generated by your community's local historic district.*

B. *Please provide an estimated breakdown, by percentage, of the types of businesses in your community's local historic district (e.g., 20 percent food service, 30 percent local services, etc.)*

_____

_____

_____

Other Community Resources

A. *Does your community maintain a preservation-related website?* _____
The website address: _____

B. *Does your community provide other types of incentives for local preservation? (e.g., façade easement program, local preservation grants)* _____

If yes, please provide general information – and dollar amounts, if available - on these program(s).

_____

_____

_____

_____

_____

C. *Please provide a listing of other organizations that are involved with preservation activities in your community (e.g., a local historical society, historic district organization, community museum).*

Heritage Tourism Activities

A. *Please provide estimated visitation data for your community's key historic sites.*

B. *Does your community have a heritage-based festival(s)? Please provide an estimate of the revenue generated from this festival as well as an estimate of annual employment generated as a result of this activity.*

Thank you for your assistance!

VII. COMPARISONS TO OTHER STATES

In order to provide a greater context for the data collected for this study, this section includes four tables that outline preservation activity data collected from other states: a comparison of state rehabilitation tax credit programs, usage of federal rehabilitation tax credit programs, a listing of other types of preservation programs and funding available in other states, and a summary of other state-level economic impact studies.

Comparison information among states' preservation activities is often challenging to use; there is not currently a standard regarding what kinds of information should be collected and how this data should be analyzed. State rehabilitation tax credit programs, for example, vary considerably and thus make it difficult to compare different programs. As another example, state-level economic impact studies have been conducted in a number of states, however, these studies tend to focus on different types of preservation activities and the methodologies used represent a broad range of approaches.

Despite the challenges of national data on preservation activities at the present time, the following pages provide a general overview about the amounts and types of activities that are occurring in other states.

A. COMPARISON OF STATE REHABILITATION TAX CREDIT PROGRAMS

The following Table 7-1 is a listing of the 20 states that currently have a state rehabilitation tax credit. The requirements of these programs vary considerably from one another. Additionally most of these programs have been established only within the past several years, so a five- or ten-year analysis is not yet available.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Colorado				
State Tax Credit; 1991	More than 50 years old; listed in the State Register or landmarked by a Certified Local Government (CLG); Credit may apply to residential and/or income-producing properties, including commercial, industrial, agricultural, or rental residential.	Dates: 1991-2000 Projects Filed: 385 Projects Completed: 261 Projects Ongoing: 124 Amount of Certified Expenditures: $32.8 million (estimated) Average Project Cost: $109,356	20 percent state income tax credit based on $5,000 or more of approved preservation work on designated properties; $50,000 maximum credit per qualified property; credits may be carried forward for 10 years. Work must be completed within two years.	Certified local governments may review and approve projects.
Connecticut				
Historic Homes Rehabilitation Tax Credit; 2000	Building must be listed on the National or State Register and located in a "targeted area" to be eligible. Targeted areas include selected census tracts with family income levels below the state median, state designated areas of chronic economic distress, or urban/regional centers identified by the State.	Dates: 2000-2001 Projects Filed: 49 Projects Completed: n/a Projects Ongoing: n/a Amount of Certified Expenditures: $7.9 million (estimated) Average Project Cost: $161,224	30 percent credit, up to $30,000 per dwelling unit, for the rehabilitation of one to four family buildings. After completion of work, one unit must be owner-occupied for five years. Minimum of $25,000 in qualified rehabilitation expenditures to qualify.	Annual credit cap of $3 million – outstanding credits are placed on waiting list. Tax credit is not issued against income tax liability, but rather distributed as a voucher.
Delaware				
2001	Initial legislation passed in 2001, details are still being worked out.	Program has not started yet.	n/a	n/a

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Indiana				
1) 1994 2) 2002	1) Property listed on the State Register, is at least 50 years old, and contains at least 2,000 gross square feet on the ground floor. 2) Residential, owner-occupied historic properties.	1) Program usage is not tracked. 2) n/a	1) 20 percent credit on qualified expenditures. 2) 20 percent credit on qualified expenditures. Minimum of $10,000 in qualified rehabilitation expenditures to qualify.	1) Project credit cap of $100,000. 2) Project credit cap of $250,000.
Iowa				
Historic Property Income Tax Credit; 2000	Property must be eligible for, or listed on, the National Register, or a contributing property to an eligible or listed National Register district. Or, property is a local landmark via government action or a barn constructed prior to 1937.	Dates: 2000-2001 Projects Filed: 36 Projects Completed: 5 Projects Ongoing: 31 Amount of Certified Expenditures: $1.39 million Average Project Cost: 277,133	25 percent credit on approved, qualified rehabilitation costs. For residential properties, value of the work must be at least 25 percent of the fair market value of the property. For commercial properties, work must be at least 50 percent of the assessed value, excluding land.	Annual credit cap of $2.4 million per fiscal year.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Kansas				
State Rehabilitation Tax Credit; 2001	Projects approved for the federal rehabilitation tax credit program are automatically eligible. Non-income-producing properties are also eligible. Properties eligible for the state credit, but not the federal credit, must be listed on the National Register of Historic Places or Register of Historic Kansas Places before the commencement of work. If the property is located within a historic district, it must be certified as contributing to the district before the commencement of work.	Dates: 4/2001-12/2001 Projects Filed: 9 Projects Completed: 0 Projects Ongoing: 5 in construction, 4 in pre-construction Amount of Certified Expenditures: see below Average Project Cost: see below Per staff, the credit has had only one commercial application - the rest are residential, small-scale maintenance repairs. All residential projects submitted to date have estimated expenditures around $10,000, with the one commercial expenditure estimated at $300,000 (for the renovation of one floor of the building).	25 percent of qualifying rehabilitation expenses on historic properties. Project work must exceed $5,000. Projects approved for the federal rehabilitation tax credit program for income-producing properties are automatically approved for the state rehabilitation tax credit program.	
Maine				
State Rehabilitation Tax Credit Program; 2000	Projects that have already received a federal tax credit.	This program is a direct "piggyback" onto the federal tax credit and is not separately tracked or administered.	State tax credit is equal to the amount of the federal credit claimed by the taxpayer. The credit is nonrefundable and is limited to $100,000 annually per taxpayer.	

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Maryland				
Heritage Preservation Tax Credit Program; 1997[87]	The credit is available for owner-occupied residential properties and income- producing properties. Properties must be designated historic under local law; located in a historic district listed in the National Register or in a local historic district and certified as contributing to the district's significance, or located in a "certified heritage area" and certified as contributing to the area's significance.	Dates: 2000-2001 Projects Filed: 247 Projects Completed: n/a Projects Ongoing: n/a Amount of Certified Expenditures: $155.5 million Average Project Cost: $629,554	State income tax credit equals 25 percent of the qualified capital costs expended in the rehabilitation of a "certified heritage structure." The rehabilitation expenditure in a 24-month period must be substantial, at least $5,000 for owner-occupied residential properties, and the greater of the adjusted basis of the structure (generally the purchase price, minus the value of the land, minus any depreciation taken) or $5,000 for all other properties. Rehabilitation must conform to Secretary of the Interior Standards for Rehabilitation and must be certified by the Maryland Historical Trust.	Effective July 1, 2001, if the credit exceeds the taxpayer's tax liability, a refund may be claimed in the amount of the excess. Organizations exempt from taxation under Section 501(c)(3) of the Internal Revenue Code are also eligible for a refund.

[87] Data was unavailable for this program from 1997 to 2000. However, the State of Maryland has recently conducted an analysis of this program for the years 2000-2001. Preservation Maryland, "Structure Rehabilitation Tax Credits: Economic and Fiscal Impacts" 2002.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Michigan				
Michigan Rehabilitation Tax Credit; 1999	Historic properties, either listed in the National Register, the State Register or in a locally designated historic district. Properties that have received a federal rehabilitation tax credit. A taxpayer's personal residence may also qualify.	Dates: 1999-2001 Projects Filed: 205 Projects Completed: 91 Projects Ongoing: 114 Amount of Certified Expenditures: $3.7 million Average Project Cost: $42,159	25 percent of qualified rehabilitation expenditures against state income tax or single business tax liability. For projects that are approved for the 20 percent federal rehabilitation tax credit, an additional five percent state tax credit is available.	Credits may be carried forward for ten years.
Missouri				
Missouri Investment Tax Credit; 1998	Historic properties, either listed individually in the National Register, a contributing element of a historic district that is listed in the National Register, or a contributing element of a local historic district that has been certified by the Department of the Interior as substantially meeting National Register criteria. Income producing, including commercial or residential rental properties are eligible. A taxpayer's personal residence may also qualify.	Dates: 1998-2001 Projects Filed: n/a Projects Completed: 115 Projects Ongoing: n/a Amount of Certified Expenditures: $190.1 million Average Project Cost: $1.6 million	25 percent of all approved costs associated with qualified rehabilitation. A threshold requirement also applies: 50 percent of the basis. "Basis" is defined as the cost, or fair market value, of the property at the time of acquisition.	Credits may be carried back three years and forward ten years.
Montana				
Two tax credits: 1) 2001 2) 1997	1) National Register listed properties. 2) Properties that have received a federal rehabilitation tax credit.	1) No properties have utilized the credit yet. 2) Activity for this credit is not tracked.	1) 20 percent of qualified costs - 29 year easement required. 2) 20 percent of the federal tax credit received for the project.	1) $25,000/year statewide credit cap.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
New Mexico				
State Income Tax Credit; 1984	Properties listed in the State Register of Cultural Properties, or a contributing property within a State or National Register listed district. Includes income-producing, residential properties, and archaeological sites.	Dates: 1984-2000 Projects Filed: n/a Projects Completed: 328 Projects Ongoing: n/a Amount of Certified Expenditures: $18.1 million Average Project Cost: $55,183	50 percent of approved eligible expenditures, up to a maximum credit of $25,000 per project over five years. Approval must be granted prior to the start of work. Credit may be carried for up to four years.	
North Carolina				
North Carolina Historic Preservation State Tax Credits; January 1998	Two tax credits: 1) Income-producing historic properties that have already qualified for the federal tax credit. 2) Non-income-producing certified historic structures, including owner-occupied residences. Certified historic structures are National Register listed individual properties, contributing properties in a National Register historic district, or properties in a local historic district certified by the Department of the Interior.	1) Dates: 1998-2001 Projects Filed: 280 Projects Completed: 151 Projects Ongoing: n/a Amount of Certified Expenditures: $95.2 million Average Project Cost: $630,288 2) Dates: 1998-2001 Projects Filed: 449 Projects Completed: 126 Projects Ongoing: n/a Amount of Certified Expenditures: 15.0 million Average Project Cost: $118,948	1) 20 percent credit for income-producing properties that also qualify for the 20 percent federal tax credit. In effect, these combined credits reduce the rehabilitation cost by 40 percent. 2) 30 percent credit for qualifying rehabilitations of non-income-producing historic structures.	Rehabilitation expenses of non-income- producing properties must exceed $25,000 within a 24-month period.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
North Dakota				
Renaissance Zone Tax Credit 2000	Properties must be located in a Renaissance Zone. A Renaissance Zone may be a defined geographical area of up to 20 contiguous blocks within a continual boundary. Such an area is typically in the central city consisting of residential and commercial properties that need to be revitalized and redeveloped to attract businesses and residents.	Dates: 2000-2001 Projects Filed: n/a Projects Completed: 8 Projects Ongoing: n/a Amount of Certified Expenditures: $2.82 million Average Project Cost: $352,500	25 percent of rehabilitation costs, not to exceed $250,000 per project.	
Rhode Island				
Two tax credits: 1) Historic Homeowner Tax Credit; 1989 2) Historic Preservation Investment Tax Credit; 2002	1) Owner occupied single-family residence. Two-family and three-family residences are eligible if one unit is owner-occupied. 2) Income-producing properties that are listed on the National Register, either individually or as a contributing property within a district, or are part of a local historic district.	1) Dates: 1989-2001 Projects Filed: n/a Projects Completed: 429 Projects Ongoing: n/a Amount of Certified Expenditures: $5.1 million Average Project Cost: $11,777 2) n/a	1) 20 percent of the cost of exterior restoration work. Maximum credit per year is $2,000 and unused credits may be rolled over into future years, as long as the developer continues to live in and maintain the property. 2) 30 percent of the cost of approved rehabilitation work. To qualify, the project must cost at least half the value of the building (50 percent of adjusted basis).	1) Most exterior repairs will qualify; interior repairs, new construction, landscaping, outbuildings, or replacement windows do not qualify. 2) Credit may be combined with federal tax credit.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Utah				
Utah Historic Preservation Tax Credit; 1993	National Register listed buildings that are owner-occupied residences or residential rentals. Properties must be listed in the National Register within three years of the approval of the completed project.	Dates: 1993-2001 Projects Filed: 424 Projects Completed: 336 Projects Ongoing: 88 Amount of Certified Expenditures: $32.8 million Average Project Cost: $97,641	20 percent nonrefundable tax credit on all qualified rehabilitation costs. Credit may be deducted from taxes owed on Utah income or corporate franchise tax. Total rehabilitation expenditures must exceed $10,000 and be completed within 36 months. Credit may be carried over up to five years.	Includes interior and/or exterior repair.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Vermont				
1999	Income-producing properties in designated, or in the process of becoming designated downtown districts. There are currently 13 designated downtown districts. For 25 percent state tax credit, buildings must be built before 1983. A $25,000 maximum tax credit exists per year per project.	Dates: 1999-2001 Projects Filed: 10 Projects Completed: 10 Projects Ongoing: n/a Amount of Certified Expenditures: $18.0 million Average Project Cost: 1.8 million Dates: 1999-2001 Projects Filed: 5 Projects Completed: 5 Projects Ongoing: n/a Amount of Certified Expenditures: $3.6 million Average Project Cost: $720,000	Two tax credits: The state gives an additional 5 percent income tax credit to projects receiving the 20 percent federal tax credit. The combined federal-state credits can reduce the cost of the rehabilitation project by 25 percent. A 25 percent state income tax credit is available for buildings that do not qualify for the federal tax credit. Credits may be taken as MCC's (Mortgage Credit Certificate). A MCC transfers a maximum of $25,000 in state tax credits to the property owner's lending institution, effectively reducing the monthly mortgage payment, allowing the property owner to undertake rehabilitations.	A combined annual cap of $300,000 on the 5 and 25 percent credits. Note: Staff commented that "this wasn't the credit we wanted," and cited its limited applicability and cap provision as significant limiting factors.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Virginia				
State Rehabilitation Tax Credit: 1997	Individually listed on the Virginia Landmarks Register, or certified by the Virginia Department of Natural Resources as eligible for listing, or as a contributing structure in a certified district.	Dates: 1996-2000 Projects Filed: 543 Projects Completed: 254 Projects Ongoing: n/a Amount of Certified Expenditures: $246.9 million Average Project Cost: $911,868	25 percent of eligible rehabilitation expenses. If taxpayers qualify for both the federal (20 percent) and state programs, they may claim up to 45 percent of the eligible rehabilitation expenses.	
West Virginia				
State Rehabilitation Tax Credit; 1999	National Register listed, primary residences only.	Dates: 1999-2001 Projects Filed: Projects Completed: 10 Projects Ongoing: 0 Amount of Certified Expenditures: $676,000 Average Project Cost: $67,600	20 percent credit. For credit, minimum rehabilitation expenditures are at least 20 percent of the assessed value of the property.	Note: Administrative fee is difficult to collect from developers; Obtaining documentation of rehabilitation activity (e.g., photographs) has also been a challenge of this program.

Table 7-1: Comparison of State Rehabilitation Tax Credit Programs

Name of Program/ Year Established	Types of Eligible Properties	Usage Statistics	General Provisions	Other Provisions
Wisconsin				
1) Historic Preservation Tax Credit for Income-Producing Historic Buildings; 1988 2) Historic Home Owner's Tax Credit; 1988	Two tax credits: 1) Income-producing buildings. 2) Non-income producing personal residences.	1) Dates: 1978-2001 Projects Filed: 542 Projects Completed: n/a Projects Ongoing: n/a Amount of Certified Expenditures: $576.5 million Average Project Cost: $1,063,745 2) Dates: 1992-2001 Projects Filed: 836 Projects Completed: n/a Projects Ongoing: n/a Amount of Certified Expenditures: $16.5 million Average Project Cost: $19,737	1) Income-producing: 5% investment tax credit for those projects that qualify for the federal 20% credit. 2) Non-income producing: 25% tax credit. For both credits, project approval required before commencing physical work.	Note: Five percent tax credit data is an add-on to the federal tax credit – data listed here is for the federal tax credit.

B. USAGE OF FEDERAL REHABILITATION TAX CREDIT PROGRAMS

The following Figures 7-2 and 7-3 compare the annual usage of the Michigan federal rehabilitation tax credit to samples of both national and midwestern states. The national sample includes states that tend to be some of the larger users of the federal tax credit program. Usage of the federal rehabilitation tax credit, as illustrated in both charts below, varies considerably from year to year.

Figure 7-2: Federal Tax Credit Expenditures per Year, 1992-2001: National Sample

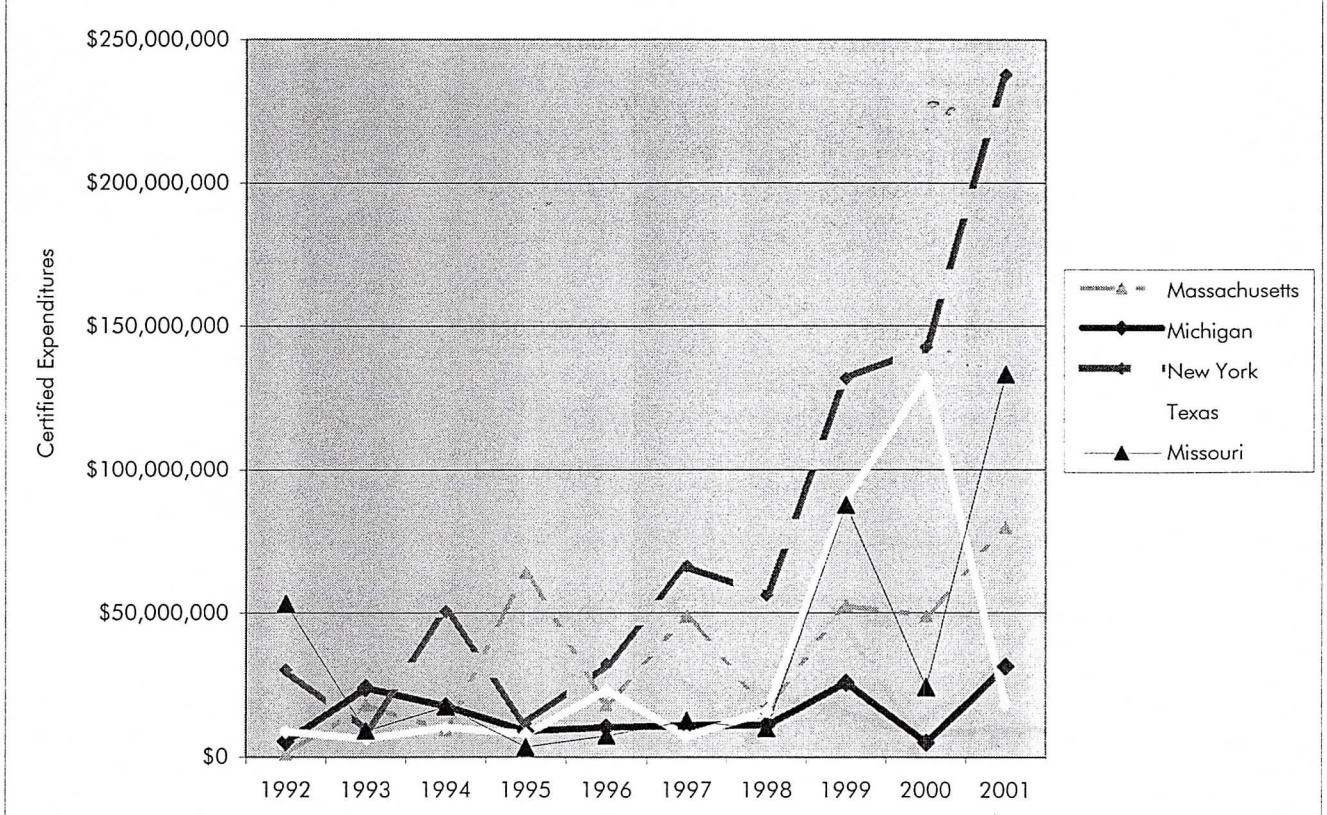
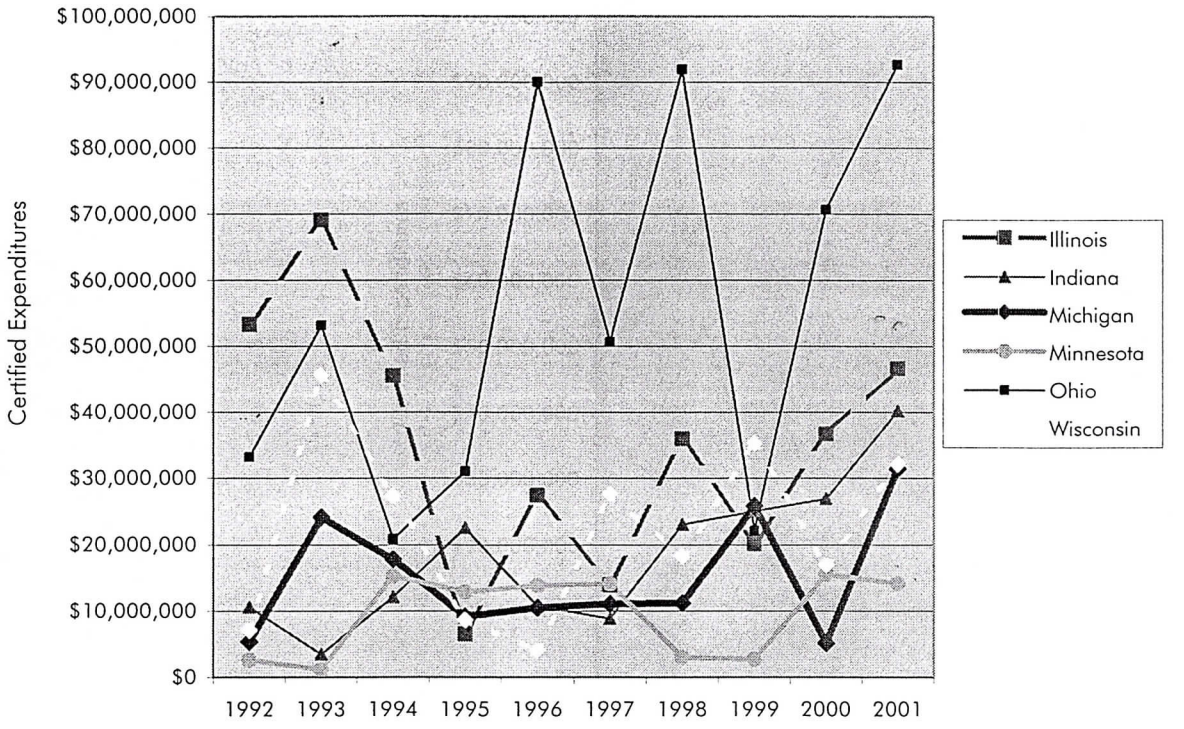


Figure 7-3: Federal Tax Credit Expenditures per Year, 1992-2001: Midwestern Sample



C. PRESERVATION PROGRAMS AND FUNDING AVAILABLE IN OTHER STATES

The following Table 7-4 lists several other historic preservation programs and sources of funding that other states have made available for the purposes of preservation activities. Historic preservation funding is often conducted under the auspices of another related objective, such as the preservation of open space. This list is not intended to be all-inclusive, but to instead provide a sample of the various types of programs that other states have adopted. The National Trust for Historic Preservation has already conducted considerable work in documenting these types of programs; this table is based upon a document already developed by the National Trust entitled "State Funding for Historic Preservation."

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States

Program Name	Administering Agency	Activities
Alabama		
Historic Endangered Landmarks Program (HELP)	Alabama Historical Commission	Revolving fund program funded through a 1991 state law that allows the SHPO to buy and sell historic property and to invest the proceeds in stocks and bonds.
Alabama Cultural Resources Preservation Trust Fund	Alabama Historical Commission	This program is funded through Section 106 court settlement. The program is available to nonprofit organizations, local governments, educational institutions, and others. Eligible projects include survey and registration, education and public awareness, community planning, archeology, development and rehabilitation.
Arizona		
Arizona Heritage Fund	Arizona State Parks	A 1990 ballot initiative providing grants from proceeds through the Arizona Lottery. There are three programs through the Fund: 1) Local, Regional, and State Parks Heritage Fund Grants (to support land acquisition and facility development for parks, outdoor recreation improvements and open space); 2) Trails Heritage Fund Grants (to support the state's trail system); and 3) Historic Preservation Heritage Fund Grants (to support historic preservation efforts.)
Arkansas		
State Heritage Fund	Arkansas Historic Preservation Program	This program is funded through a real estate transfer tax. ($2.20 for every $1,000 worth of real estate sold) There are four grant categories: County Courthouse Restoration, Historic Preservation Restoration, Model Business, and Downtown Revitalization.
California		
California Heritage Fund	Office of Historic Preservation	This program was originally established by state statute. The Fund is only active when there is a private donation, special appropriation by the legislature, or a voter-approved bond. Grants are awarded to acquisition, development, restoration, and interpretation projects involving historical and archeological resources.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States		
Program Name	**Administering Agency**	**Activities**
Colorado		
State Historical Fund	Colorado Historical Society	Program was established through the Limited Gaming Act, and dedicates 28 percent of all state gambling tax revenues to historic preservation. 20 percent is returned to gaming towns for preservation purposes, while the remaining 80 percent is allocated to statewide preservation grants. Grants are awarded for acquisition/development, education, and survey/planning projects.
Connecticut		
State Preservation Grants	Connecticut Historical Commission	Grants funded through a state appropriation and are available to sites listed in the State Register of Historic Places.
Delaware		
Revolving Loan Fund	Preservation Delaware	Loans are available to corporations, partnerships, individuals, nonprofits, religious groups, and governmental entities. Eligible projects include emergency stabilization, inspections, rehabilitation, plan development, code correction, and protection.
District of Columbia		
Washington Convention Center Historic Preservation Fund	DC Historic Preservation Division	Grants to property owners within specific historic districts for building exterior and streetscape improvements.
Florida		
Special Category Grants	Florida Division of Historic Resources	Grants funded through an annual state appropriation for the restoration of historic structures, major archeological excavations, and major museum exhibit projects. Grants are available to departments or agencies of the state, nonprofit corporations, institutions, organizations, and other nonprofit entities.
Historic Preservation Grants	Florida Division of Historic Resources	Grants funded through the Corporation Trust Fund and an annual appropriation to the State Historic Preservation Office for identification, excavation, protection, rehabilitation, and public knowledge of historic and archaeological properties. Grants are available to departments or agencies of the state, nonprofit corporations, institutions, organizations, and other nonprofit entities.
Georgia		
Georgia Heritage Grants	Georgia Historic Preservation Division	Grants funded through a state appropriation for the preservation (e.g., stabilization, rehabilitation, and restoration) of State and National Register-eligible properties.
Local Development Fund	Georgia Department of Community Affairs	Grants are available to counties, municipalities, and regional development centers to fund community improvement activities related to comprehensive planning efforts (e.g., downtown development, tourism marketing, historic preservation).
Downtown Development Revolving Loan Fund	Georgia Department of Community Affairs	Grants are available to municipalities and counties to assist cities and counties in implementing downtown development projects.
Governor's Discretionary Fund	Office of the Governor	Grants are available to incorporated municipalities, counties, and authorities to provide for special needs or situations that are not covered by other programs.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States		
Program Name	**Administering Agency**	**Activities**
Idaho		
Idaho Heritage Trust	Idaho State Historical Society	The Idaho Heritage Trust is a nonprofit organization funded through automobile license plate copyright fees from the Idaho Transportation Department. Small grants ($3,000 to $5,000) are available for historic preservation projects.
Illinois		
Heritage Grants	Illinois Heritage Preservation Agency	Grants are funded through state appropriation for restoration or rehabilitation of historic properties listed in the National Register of Historic Places or that are locally designated.
Tourism Attraction Grant Program	Illinois Historic Preservation Agency	Grants are funded through state hotel/motel tax to develop attractions that will draw visitors to the state. Eligible projects include land acquisition, restoration, rehabilitation, feasibility studies, and interpretation.
Experience Illinois	Illinois Historic Preservation Agency	Program provides short-term, low-cost financing for developing or further enhancing tourism-oriented projects. Eligible projects must be related to historic preservation, tourism development, or community enhancement.
Indiana		
Hometown Indiana	Indiana Department of Natural Resources	Grants funded through biannual state appropriation for preservation and archeology, parkland acquisition and development, and urban forestry.
Wabash River Heritage Corridor Fund	Indiana Department of Natural Resources	Grants funded through state appropriation for projects involving preservation, archeology, and new construction of museums.
Indiana Heritage Trust	Indiana Department of Natural Resources	Funded through state appropriation and the sale of environmental license plates.
Iowa		
Historical Sites Preservation Grant Program	State Historical Society of Iowa	Grants funded through the Rebuild Iowa Infrastructure Fund, a state appropriation to acquire, rehabilitate and develop historic sites that preserve, interpret or promote Iowa's cultural heritage. Available to any local government entity, recognized Iowa Indian tribe, or nonprofit organization. Properties must be listed, or eligible for listing in the National Register of Historic Places or be instrumental in the interpretation of Iowa's history.
Historical Resource Development Program	State Historical Society of Iowa	Grants funded through the Resource Enhancement and Protection Act, a state-appropriated program. Eligible projects include restoration, purchase of historic sites, conservation, history exhibits, educational programs, historic markers, survey, and National Register nominations.
Kansas		
Heritage Trust Fund	Kansas State Historical Society	Grants funded through a 1-cent increase in mortgage registration fees. There is a $90,000 annual cap on this fund. Grants are available for the preservation of properties listed in the National or State Register of Historic Places.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States		
Program Name	**Administering Agency**	**Activities**
Kentucky		
State Restoration Grant Fund	Kentucky Heritage Council	Grants funded through a legislative allocation of $85,000. The average grant awarded is $20,000. Priority given to those listed or eligible for listing in the National Register of Historic Places and to those to be used for public benefit. Eligible projects include a variety of preservation-related tasks, from plan development to stabilization to rehabilitation.
African-American Heritage Grant	Kentucky Heritage Council	Grants for restoration or research that promote African-American heritage and/or historic sites.
Affordable Housing Trust Fund	Kentucky Heritage Council	Grants funded by excess unclaimed lottery winnings. Primary consideration is given to rehabilitation or construction of new low-income housing.
Louisiana		
Land Acquisition Trust Fund	Louisiana Department of Culture, Recreation & Tourism	Grants funded by royalties, rentals, and other revenues related to mineral extraction. Eligible projects include the acquisition of land for state parks, historic sites, or preservation areas.
Maine		
New Century Community Program	Maine Historic Preservation Commission	Grants funded through a general appropriation of $80,000. Funding is available for the restoration of National Register-listed properties owned by nonprofits, municipalities, and state agencies, as well as significant barns in private ownership.
Maryland		
Maryland Historical Trust Grant Fund	Maryland Historical Trust	Grants funded by an annual state appropriation ($4 million in FY 2002) that supports two programs: 1) Capital and Non-Capital Historic Preservation Grants and 2) Historic Preservation Loan Program.
Massachusetts		
Massachusetts Preservation Projects Fund	Massachusetts Historical Commission	Grants funded through a state appropriation for pre-development, development, and acquisition projects. Grants are available to nonprofits and municipalities.
Community Preservation Act	Massachusetts Historical Commission	Funded through a $25 million annual appropriation and surcharge (up to 3 percent) on property tax levy. Provides funding to local governments for he conservation of open space, preservation of historic resources, and creation of low-cost housing. Funding is available to localities that voted to accept the Act.
Michigan		
Michigan Lighthouse Assistance Program	Michigan Historical Center	Grants funded by an annual state appropriation for lighthouses owned by the public or by a nonprofit organization for planning and/or restoration purposes.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States		
Program Name	**Administering Agency**	**Activities**
Minnesota		
State Capital Projects	Minnesota Historical Society	Grants funded through a state appropriation (approximately $250,000 in FY 2001). Eligible projects include acquisition, restoration, preservation, and building systems and accessibility. Expenditures must be for publicly owned land, buildings, or other improvements of a capital nature.
State Grants-in-Aid Program	Minnesota Historical Society	Grants funded through state appropriation (approximately $180,000 in FY 2002) regional, county, and local nonprofit preservation organizations. Eligible project categories include historic properties, artifacts, interpretive programs, microform, oral history, photographic collections, manuscripts, publications and research, museum environments, and technology. Maximum grants of $7,500, awarded on a 50/50 matching basis.
Mississippi		
African-American Heritage Preservation Grant Program	Mississippi Division of Historic Preservation	Funded by a general obligation bond program established by the state legislature. Funds may be used for acquisition, preservation, restoration, rehabilitation, repair, development, or interpretation of historic sites or properties significant to African-American history in Mississippi. Eligible applicants include state agencies, county, or municipal governments, school districts, or nonprofit organizations.
Community Heritage Preservation Grant Program	Mississippi Division of Historic Preservation	Funded by a general obligation bond program that provides grants for preservation, restoration, development and interpretation of historic courthouses and school buildings throughout the state. Properties must be designated a Mississippi landmark.
Cultural Development Program	Mississippi Division of Historic Preservation	Funded by a general obligation bond program that provides grants for repair, upgrading, expansion, renovation, enhancement, or equipping existing buildings for presentation, teaching or exhibition of the arts in any and all its forms.
Landmark Grant Program	Mississippi Division of Historic Preservation	Funded through the interest earned on the balance of the Abandoned Property Fund in the State Treasury. Annual interest amounts to approximately $500,000. Properties must be designated a Mississippi landmark. Program also includes an emergency fund to assist local governments, institutions, agencies, and organizations in restoring properties following disasters such as tornadoes, hurricanes, floods, fires, etc. Counties, municipalities, organizations, and individuals are permitted to contribute to the fund and to earmark those contributions for specific restoration projects in their communities.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States		
Program Name	**Administering Agency**	**Activities**
Missouri		
Historical Preservation Revolving Fund	Missouri Historic Preservation Program	$1 million program of the Department of Natural Resources Historic Preservation Program established by law in1979 for the preservation of historic resources. The Fund is used for acquisition, resale, short-term loans, options, and easements. Sale and loan proceeds are returned to the fund for future investments. Properties must be listed or eligible for listing in the National Register of Historic Places and must be endangered or threatened in some way.
Montana		
Cultural Trust Grants	Montana State Historic Office	Program is administered by the Montana Arts Council to support cultural and aesthetic projects. Eligible projects areas include visual, performing, literary and media arts, history, archaeology, folklore, archives, collections, research, historic preservation, and the construction or renovation of cultural facilities.
Tourism Infrastructure Investment Program	Montana State Historic Office	Grant program funded by Montana's 4 percent accommodations tax to promote heritage tourism. Grants are awarded to tourism-related projects sponsored by nonprofit groups, including construction associated with rehabilitating heritage tourism and recreation attractions.
National Register Sign Program	Montana State Historic Office	Administered by Montana Historical Society and funded through Montana accommodations tax to promote heritage tourism. Owners of properties listed in the National Register of Historic Places are eligible to apply for an interpretive plaque. Owner pays less than 10 percent of the cost of the sign.
Lewis & Clark Bicentennial Grant Program	Montana State Historic Office	Grants funded by Lewis & Clark Bicentennial Commission, Montana Dept. of Commerce/Travel Montana, with assistance from the Bonneville Power Administration. Grants are available to nonprofit applicants undertaking Bicentennial-related projects in preparation for Bicentennial (2005-2006), including the purchase, remodeling, or preservation of existing structures, historical sites, or artifacts.
Nevada		
Nevada Commission for Cultural Affairs Grants	Nevada Historic Preservation Office	Grants funded by annual state bond program (current funding $2 million) for the rehabilitation of cultural buildings to be used as cultural centers.
New Hampshire		
Land and Community Heritage Investment Program	New Hampshire Division of Historical Resources	Grant funded through a legislative grant and revenue of conservation license plates to provide matching grants to municipalities and nonprofits.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States

Program Name	Administering Agency	Activities
New Jersey		
The Green Acres open space program is funded by the state through the sale of bonds to investors. This program will provide $98 million a year for ten years, until 2008. $6 million a year allocated to historic preservation through the following programs:		
Historical Commission Grants	New Jersey Historical Commission	Grants available for projects including the conservation of materials, editorial projects, educational initiatives, exhibitions, public programs, and research. Current funding level of $4 million per year.
Emergency Grant and Loan Program	New Jersey Historical Commission	Grants or short-term low interest loans for capital preservation projects. Eligible properties should be listed, or eligible for listing, in the National Register of Historic Places.
Revolving Loan Fund	New Jersey Historical Commission	This program, administered through the New Jersey Historic Trust, provides financing for the preservation, improvement, restoration, rehabilitation and acquisition of historic properties. Eligible applicants include counties, municipal governments, or nonprofits. Eligible properties should be listed, or eligible for listing, in the National Register of Historic Places.
Garden State Historic Preservation Trust Fund	New Jersey Historical Commission	This program was created in order to preserve open space, farmland, and historic sites though state sales tax revenue.
New Mexico		
Historic Preservation Loan Fund	Historic Preservation Division	This program is a revolving fund created in the state treasury, from which the SHPO makes or subsidizes below-market-rate loans. Available to owners of National or State Register properties for restoration, rehabilitation, and repair.
New York		
Environmental Protection Fund	New York Parks, Recreation & Historic Preservation Agency	Grants funded through the New York State Office of Parks, Recreation and Historic Preservation. Reimbursement grants available to municipalities and nonprofit organizations, including religious institutions. Eligible projects include acquisition and development of parkland, preservation and restoration of historic properties, and continuing development of the state's Heritage Areas System.
North Carolina		
Legislative Appropriations for Historic Preservation	North Carolina Historic Preservation Office	Periodic legislative appropriations to fund local history projects – no legislative appropriation since 1998.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States		
Program Name	**Administering Agency**	**Activities**
Ohio		
Heritage Area Program	Ohio Historic Preservation Office	Grants available for planning, marketing and development of Ohio heritage tourism areas.
Downtown Revitalization Grants	Ohio Historic Preservation Office	Grants available for façade and sign improvements, streetscape improvements and other CDBG rehabilitation and infrastructure activities in central business districts.
Ohio Arts & Sports Facilities Commission	Ohio Historic Preservation Office	Funds available for projects that have received specific state appropriations. Eligible projects include those providing for the presentation of the arts, including architecture and museums.
Ohio Arts Council	Ohio Historic Preservation Office	Grants for projects that promote excellence in the fields of architecture, landscape architecture, urban design & planning, interior & industrial design. Eligible projects include National Register nominations and limited assistance with construction projects.
Oregon		
Preserving Oregon Grants	Oregon State Parks & Recreation Dept.	Grants funded through state lottery funds ($118,000 dedicated to this program) for rehabilitation or properties listed in the National Register.
Pennsylvania		
Keystone Historic Preservation Grant Fund	Pennsylvania Historical & Museum Commission	A program of the Keystone Recreation, Park and Conservation fund established by the legislature in 1993. Funded through the revenue from voter-approved sale of bonds and from a portion of state realty transfer tax. Grants are available for the preservation, restoration, and/or rehabilitation of historic sites. Eligible applicants include conservancies, educational institutions, historic preservation societies, local governments, museums, and religious institutions in existence for more than five years and open to the public for more than 100 days per year.
Pennsylvania History and Museum Grant Fund	Pennsylvania Historical & Museum Commission	Fund was first appropriated in 1985 and is now an annual appropriation. Fund supports two programs: 1) Historic Preservation Grants (available for cultural resource surveys, National Register Nominations, planning & development assistance and others) and 2) Technical Assistance Grants (available for similar projects to the Historic Preservation Grants, but designed for groups with operating budgets of less than $100,000.
Rhode Island		
Historical Preservation Loan Fund	Rhode Island Historic Preservation & Heritage Commission	Provides low-interest loans to public, non-profit, or private owners of properties listed in the State Register of Historic Places. Eligible projects include restoration, acquisition and/or rehabilitating endangered historic properties.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States		
Program Name	**Administering Agency**	**Activities**
South Carolina		
State Development Grants	Department of Archives & History	Grants are available for the stabilization and rehabilitation of historic structures and the acquisition, protection, excavation, and stabilization of archeological sites. Eligible applicants include owners and long-term lessees of public and private buildings. Eligible properties should be listed, or eligible for listing, in the National Register of Historic Places.
South Dakota		
Deadwood Fund	South Dakota State Historic Preservation Office	Grants available for the acquisition, retention, or rehabilitation of historic buildings, structures, and sites listed in the National Register of Historic Places.
Texas		
Texas Preservation Trust Fund Grants	Texas Historical Commission	Grants created by the Texas Legislature as an interest-earning pool of public and private monies, for acquisition, development and planning. Eligible projects include acquisition, planning, and development. Grants are available yearly to public and private owners of eligible historic properties and archaeological sites.
Courthouse Preservation Fund Grants	Texas Historical Commission	Grants are funded by the state legislature in order to provide partial matching grants that are available for restoration of historic courthouses throughout the state.
Utah		
Utah State Historical Society Project Grants	Utah State Historic Society	Matching grants available to document, collect, preserve, exhibit, and interpret Utah prehistory and history. Available to local history organizations, certified local governments, towns, cities, counties, colleges and universities, and statewide heritage organizations.
Utah State Historical Society Emergency grants	Utah State Historic Society	Grants available for emergency projects or projects that have time constraints, preventing Project Grants consideration.
Utah State Historical Society Heritage Grants	Utah State Historic Society	Ongoing program available to Utah State Historical Society affiliate organizations to develop and maintain programs in historic preservation, archeology and prehistory or historical documentation.

Table 7-4: Matrix of Preservation Programs and Funding Available in Other States		
Program Name	**Administering Agency**	**Activities**
Vermont		
Downtown Program	Vermont Division for Historic Preservation	Provides financial benefits (such as tax credits, rebates on permit fees for fire sprinkler systems, reallocation of sales taxes on construction materials, and loans and grants) for public improvements and rehabilitation of buildings in downtowns that have achieved designation as "downtown development districts."
Housing and Conservation Trust Fund	Vermont Division for Historic Preservation	Grants funded through real estate transfer tax and state bond program for farmland preservation, open space conservation, historic preservation and affordable housing. Funding level ranges from $3 to $6 million.
State Historic Preservation Grant Program	Vermont Division for Historic Preservation	Annual funding available to nonprofits and municipalities on a competitive basis.
Barn Grant Program	Vermont Division for Historic Preservation	Annual funding available to individuals, nonprofits, and municipalities on a competitive basis.
Cultural Facilities Grants	Vermont Division for Historic Preservation	Grants available for the improvement of access to buildings that are used to provide cultural programs and activities.
Municipal Planning Grants Program	Vermont Division for Historic Preservation	Grants available for municipal land-use plans, zoning and subdivision bylaws, special studies related to plan or bylaws, including historic survey work.
Historic Bridge Program	Vermont Division for Historic Preservation	Provides design and construction assistance for the rehabilitation of historic bridges. Bridges must be owned by the state or a nonprofit and open to the public year-round.
Virginia		
State Grants	Virginia Department of Historic Resources	Grants available for the rehabilitation or restoration of historic properties. Eligible applicants include local governments, nonprofit historical associations, museums, and organizations.
Cost Share Program	Virginia Department of Historic Resources	Program provides funding for local government consultants through cost sharing. Grants are allocated through an appropriation by the General Assembly. Eligible projects include National Register nominations, development of comprehensive plans, and creation of presentations, manuscript development, and identification of properties eligible for preservation tax credits.
Washington		
Capital Projects Fund for Washington's Heritage	Washington Office of Archeology and Historic Preservation, State Historical Society	Grants funded through state legislature for nonprofits, local governments or tribal governments for capital projects.
West Virginia		
Development Grants	West Virginia Historic Preservation Office	Grants appropriated by the state legislature ($500,000) and are available for the rehabilitation, restoration, and preservation of historic properties. Properties must be listed in the National Register of Historic Places.
Source: National Trust for Historic Preservation, 2001.		

D. SUMMARY OF OTHER STATE-LEVEL ECONOMIC IMPACT STUDIES

Table 7-5 is a summary listing of 14 studies that have conducted their own studies on the statewide economic impacts of historic preservation, in order to provide some context for the conclusions contained in this report.

Table 7-5: Matrix of Other Statewide Economic Impacts of Preservation Studies

Title & Author	Focus Areas	Focus Area Findings
Colorado, 2002		
The Economic Benefits of Historic Preservation in Colorado - Colorado Historical Foundation	• Historic Rehabilitation	From 1981-2001, the rehabilitation of historic properties that participated in federal and state tax credit programs, and the State Historical Fund grant program, created 21,327 jobs, $522.7 in household earnings, and $1.5 billion in total economic impact on the state economy.
	• Property Values	Case studies on property values in Denver and Durango found that historic designation cannot be said to decrease property values. Property values in the designated areas experienced value increases that were either higher than, or the same as, nearby undesignated areas.
	• Heritage Tourism	In 1999, heritage tourists in Colorado took 4.6 million trips, and generated $3.1 billion in direct and indirect expenditures. Spending by heritage tourists also generated 55,300 jobs and $1.0 billion in household earnings.
	• Rural Preservation	By promoting reinvestment and revitalization of existing resources, historic preservation can help to counter the effects of both sprawl and disinvestment.
	• Affordable Housing	Historic districts comprise some of Colorado's most economically diverse neighborhoods and house Coloradans of all income levels. In several Colorado historic districts, more than half the households had household incomes of $30,000 per year or less.
Georgia, 1999		
Profiting from the Past: The Economic Impact of Historic Preservation in Georgia - Joni Leithe and Patricia Tigue, Government Finance Officers Association	• Historic Rehabilitation	From 1992-1996, the rehabilitation of historic properties that participated in federal and state tax credit programs created 7,550 jobs, $201 million in earnings, and $559 million in total economic impact on the state economy.
	• Property Values	Case studies on property values in Savannah, Rome, Athens and Tifton found that properties in designated historic districts often appreciated in value more than similar properties in non-designated areas.
	• Heritage Tourism	In 1996, Georgia tourists spent over $453 million on historic-related leisure activities, more money than they spent on evening entertainment, cultural events or general sightseeing activities. A 1992 survey of Georgia's historic and cultural attractions reports that the 67 responding facilities generated a total economic impact of $182 million, spending approximately $37 million in personnel and operating expenses, capital expenditures of over $3 million, and providing full-time employment for 907 Georgia residents and part-time employment for over 1,000 residents. The fiscal year budgets for Georgia's eight history-related national parks totaled over $6.6 million and the parks employed a total equivalent of 149 employees.
	• Main Street	Between state fiscal years 1992 and 1997, nearly 2,500 projects totaling $348 million were undertaken to revitalize downtowns through Georgia's Main Street program. In 1997 alone, the program spurred the creation of over 1,300 net new jobs and 478 net new businesses.
	• Transportation Enhancements	Georgia has been a leader in using transportation enhancement funds to restore historic buildings and transportation facilities. Since 1991 more than 43 rehabilitation projects totaling over $15 million have been funded.

Table 7-5: Matrix of Other Statewide Economic Impacts of Preservation Studies

Title & Author	Focus Areas	Focus Area Findings
	• Other Conclusions	"The role played by historic preservation programs in promoting property investments in Georgia, attracting tourist dollars, and helping reduce the need for costly infrastructure investments makes them an indispensable economic development tool for the state."
Illinois, 1984		
Economic Benefits from Rehabilitation of Certified Historic Structures in Illinois - Richard J. Roddewig, Julia H. Miller and Cheryl A. Inghram (Shlaes & Co: Chicago)	• Historic Rehabilitation	About 141 projects involving more than $323.4 million in rehabilitation expenditures have been undertaken in Illinois using the 25% federal rehabilitation tax credit. These rehabilitation projects have generated in excess of 16,100 jobs and more than $29.4 million in state tax revenues. Annually, these projects generate about $32.26 million in local sales and property taxes, of which about $24.42 million are annual property tax increases. At a very small cost to the taxpayers of Illinois - less than $30,000 per year and about $150,000 over the past five years, these rehabilitations have had remarkable economic impacts. Even when an appropriate discount factor is used, eighty-seven cents of every dollar taken as a tax credit is returned to the federal government.
Indiana, 1997		
Preservation and Property Values in Indiana - Donovan D. Rypkema	• Property Values	In no instance did the existence of a local historic district constitute an adverse affect on property values. In most instances the rate of property appreciation was greater than the market as a whole or than competitive neighborhoods. There was found to be significantly greater economic, racial, and educational diversity in historic districts than in non-historic neighborhoods in the same community. The range of housing options was much greater in historic districts than in non-historic neighborhoods. Even in "gentrifying" neighborhoods, the affordability of housing was greater than the community at large and there was no measurable sign of involuntary displacement of low-income residents.
Kentucky, 1997		
Historic Preservation and the Economy of the Commonwealth: Kentucky's Past at Work for Kentucky's Future - Donovan D. Rypkema	• Historic Rehabilitation	The certified rehabilitation of 1,370 properties utilizing the federal tax credit program in Kentucky represents $432 million in private investment, which translates into 19,000 jobs, and a $354 increase in household income.
	• Heritage Tourism	Visiting historic sites is the number one reason visitors come to Kentucky. Several of the major visitor attractions not immediately associated with preservation - Churchill Downs, for example - are National Historic Landmarks.
	• Main Street	Kentucky's 40 Main Street towns have seen 1,683 net new businesses, 8,092 net new jobs, and the rehabilitation of 760 buildings since the program was established in the state 15 years ago.
	• Transportation Enhancements	Kentucky leads the nation in the portion of its ISTEA enhancement funding committed to preservation-related projects. Out of 143 projects funded through ISTEA in 60 counties, 95 have historic preservation components.
	• Affordable Housing	Thirty percent of low-income Kentucky residents live in houses built before World War II. To replace that housing would cost the taxpayers of Kentucky $4.5 billion.

Table 7-5: Matrix of Other Statewide Economic Impacts of Preservation Studies

Title & Author	Focus Areas	Focus Area Findings
Maryland, 1999		
The Value of Historic Preservation in Maryland - Donovan D. Rypkema	• Historic Rehabilitation	The rehabilitation of 1,058 historic buildings utilizing the federal rehabilitation tax credit over the past 20 years in Maryland, has created 15,949 jobs, added nearly $382 million to Maryland household incomes and has had an overall economic impact of over $1 billion.
	• Property Values	An analysis of historic districts in six communities throughout the state demonstrated that investment totaled over $208 million over five years. Private investment is typically greater within the historic district than in the rest of the jurisdiction. Direct private sector construction investment exceeded $24 million and created 434 local jobs annually.
	• Heritage Tourism	In 1997 alone, visitors to the historic district in Annapolis had a direct local economic impact estimated at $27.6 million; visiting historic sites and museums is one of the top three activities for visitors throughout the state.
	• Transportation Enhancements	In Maryland, 38 historic preservation projects over five years have utilized ISTEA funding, for a total of nearly $16.5 million that was combined with $27 million in additional funds from state, local, and private resources.
	• Preservation Easements	The Maryland Historical Trust has the largest preservation easement program in the country, covering more than 450 properties and over 10,000 acres. This tool not only assures the preservation of the historic building, but often the context of the structure and land around it.
	• Preservation Grant Programs	A grant and loan program of the Maryland Historical Trust aids 50 to 60 projects per year. The economic impact of 18 sites that have received funding through this program was nearly $2.9 million in local wages and over $130,000 in local taxes.
	• Preservation and the Arts	There are more than 220 historical and cultural museums in Maryland, of these 78 percent are historic sites or housed in historic districts. These museums employ 298 people full time, 396 part time, and utilize over 6,200 volunteers annually, as well as host over 3 million visitors annually. From 1996 to 1999, 20 feature length and made-for-TV movies have been shot in Maryland in addition to over 80 television series episodes for a total economic impact of over $180 million. Historic and varied architecture is one of Maryland's biggest selling points as a film location.
New Jersey, 1997		
Economic Impacts of Historic Preservation in New Jersey - David Listokin, Mike L. Lahr (Center for Urban Policy Research, New Brunswick, NJ)	• Historic Rehabilitation	In 1994, a total of $2.0 billion was spent on the rehabilitation of existing properties. Of this total, an estimated $123 million was spent on historic properties. The total economic impact from this $123 million included $4,607 new jobs, $156 million in income, $207 million in gross domestic product and $65 million in taxes.
	• Property Values	Historic properties in New Jersey pay about $120 million in annual property taxes; of this about $62 million goes to school districts, $30 million to municipalities, and $28 million to county governments.
	• Heritage Tourism	From 1993 to 1995, an estimated 9.1 million trips were taken in New Jersey that had some heritage linkage. Direct expenditures by heritage travelers amounted to $432 million annually on average during this period, including 15,530 jobs, $383 million in income, $559 in gross domestic product and $216 million in taxes.
	• Preservation and the Arts	New Jersey's historic sites and organizations spend $25 million annually and included a gain in 1996 of 1,438 jobs, $33 million in income, $43 million in gross domestic product and $14 million in taxes.

Table 7-5: Matrix of Other Statewide Economic Impacts of Preservation Studies

Title & Author	Focus Areas	Focus Area Findings
	• Other Conclusions	Annual direct economic impacts for all categories examined total $580 million. With multiplier effects calculated the total economic impacts to New Jersey include a gain of 10,140 jobs, $263 million in income, $298 million in taxes, and $460 million in in-state wealth.
North Carolina, 1997		
The Impact of Historic Preservation on the North Carolina Economy - Donovan D. Rypkema	• Historic Rehabilitation	Since 1976, the federal tax credit has been used in 732 private sector income producing development projects representing nearly $325 million in private investment.
	• Heritage Tourism	Tourism is the second largest industry in North Carolina, employing 161,000 people and $2.5 billion in payroll. The number one reason visitors come to North Carolina is to visit the state's historic resources. North Carolina's 200 historic sites and museums attract approximately 15 million visitors per year.
	• Main Street	The North Carolina Main Street Program has led to 676 business expansions, 3,400 new businesses, 676 business expansions, 1,871 restored facades, 1,500 building rehabilitations, and 7,200 new jobs – in all, $415 million in new investment.
	• Preservation and the Arts	The fabric of the state's historic commercial areas and neighborhoods is a significant draw for the movie industry that has had direct expenditures of $4.6 billion in North Carolina since 1980. The crafts industry in western North Carolina employs 4,000 crafts workers and artists and adds $48 million annually to those household incomes. While the craft industry is not "historic preservation" per se, often the most effective sites from which to sell crafts are historic buildings and downtowns.
	• Revolving Funds	The revolving of Preservation North Carolina has been involved with more than 300 properties over the last 20 years representing an investment of over $60 million.
Pennsylvania, 1999		
Heritage Tourism Study - DK Shifflet & Associates	• Heritage Tourism	Representing 12 percent of all Pennsylvania leisure travel in 1997, heritage tourism accounted for $5.35 billion, or one-fifth, of all leisure travel expenditures. Heritage tourism in Pennsylvania generated 1.34 billion in wages and salaries, 69, 752 jobs, and $617 million in taxes. Heritage travelers spent $102 per day compared to Pennsylvania leisure travelers who averaged $73 per day. About 58 percent of all Pennsylvania heritage travelers also participated in outdoor recreation during their trip.
Rhode Island, 1994		
Economic Effects of Historic Preservation in Rhode Island -Edward F. Sanderson, University of Rhode Island Intergovernmental Policy Analysis Program	• Historic Rehabilitation	In Rhode Island, 266 federal tax credit projects had a cumulative value of over $211 million. Of these rehabilitated properties, 111 provide space for office, manufacturing, and retail uses. The 1,086 renovated housing units include 331 units of low-income housing. Each $10 million in historic rehabilitation expenditures means 350 new jobs, $11 million in wages, $2.6 million in federal tax revenue, and $1.1 million in state and local tax revenue.

Table 7-5: Matrix of Other Statewide Economic Impacts of Preservation Studies

Title & Author	Focus Areas	Focus Area Findings
South Carolina, 2000		
Historic Districts Are Good for Your Pocketbook: The Impact of Local Historic Districts on House Prices in South Carolina - Elizabeth Morton, State Historic Preservation Office of the South Carolina Department of Archives and History	• Property Values	This report is a summary of the findings of four studies conducted between 1995 and 1998 on house prices in local historic districts. The purpose of the studies was to develop data, specific to South Carolina, for the question of "Will historic preservation zoning lower our property value?" Data was collected on sales prices of houses, and was used to calculate an average annual rate of return for houses in historic districts versus all houses sold in a particular area within a particular time period. "The answer to the question, "will historic preservation zoning lower our property value? is a resounding NO." In fact, these studies show that historic preservation zoning, which establishes local districts with design review, increases property values."
Texas, 1999		
Economic Impacts of Historic Preservation in Texas - David Listokin (Center for Urban Policy Research, New Brunswick, NJ)	• Historic Rehabilitation	Private property owners invest more than $172 million annually in historic building rehabilitation, which averages more than 4% of all rehabilitation activity. Rehabilitation of historic properties created more than 4,200 jobs in Texas in 1997.
	• Property Values	Study findings in cities with active historic preservation programs indicate that historical designations can increase property values by as much as 20 percent. Property owners reinvest in historic properties, in many cases, because of incentive programs offered by state and local governments.
	• Heritage Tourism	More than 11% of all travelers to Texas are heritage travelers. Heritage travelers spend about $1.43 billion annually, with approximately $1.2 billion resulting from overnight stays and about $230 million from day trips.
	• Main Street	Since the Texas Main Street Program inception in 1981, Main Street cities averaged $97 million annually in reinvestments, $56 million in income and added $87 million in GSP to the state's economy.
	• Preservation and the Arts	Texas history museums spend about $39 million annually, not including capital expenditures.
Texas, 1985		
Economic Benefits from Rehabilitation of Certified Historic Structures in Texas - Richard J. Roddewig, Julia H. Miller and Cheryl A. Inghram (Shlaes & Co: Chicago)	• Historic Rehabilitation	From 1981 to 1985, 195 projects involving more than $304.55 million in rehabilitation expenditures have been undertaken in Texas using the 25% investment tax credit. At a very small cost to the taxpayers of Texas, these projects have generated 13,590 jobs and approximately $10.16 million in state tax revenues. Every year these projects generate about $8.65 million in local sales and property taxes.

Table 7-5: Matrix of Other Statewide Economic Impacts of Preservation Studies

Title & Author	Focus Areas	Focus Area Findings
Virginia, 1995		
Virginia Economy's and Historic Preservation - Donovan D. Rypkema	• Historic Rehabilitation	Usage of the federal rehabilitation tax credit represents $350 million in private investment of approximately 900 income-producing buildings, translating into 12,000 jobs and an increase in household income of nearly $275 million.
	• Property Values	Values of historic properties and within historic districts often significantly outperform a community's real estate appreciation rate as a whole, benefiting Virginians of every economic status.
	• Heritage Tourism	Preservation visitors in Virginia stay longer, visit twice as many places and spend two-and-a-half times as much money as non-preservation visitors. There are over 275 historic attractions in Virginia that generate more than 6.5 million visits annually.
	• Main Street	In the past ten years, Virginia Main Street towns have seen over $54 million of private funds invested in the rehabilitation of 1,622 buildings. The program has also generated 1,100 net new businesses and 2,170 net new jobs.
	• Affordable Housing	The replacement of older housing stock currently occupied by citizens of very modest means would cost the taxpayers of Virginia between $5 and $6 billion.

Sources: Data compiled from various studies – please see the "Bibliography" section for additional information on individual reports.

VIII. METHODOLOGY

A. DATA SOURCES, GENERALLY

The data used for this study is a combination of preexisting records and original research. The preexisting records consisted primarily of data from the internal databases of the Michigan State Historic Preservation Office. Data was also obtained from the National Park Service in Washington D.C., Travel Michigan, and the records of various communities throughout the state.

Original research in several areas was conducted via personal and phone interviews, letters, and e-mails to local governments, various agencies, and individuals.

Because the data collection process involved integrating information from many sources, the general goal for data completeness of numerical data, such as property tax records and tax credit programs, was 95 percent, allowing for a five percent "data unavailability" rate. This 95 percent goal was achieved in all data collection activities.

1. Focus on Certain Historic Preservation Activities

The data analyzed in this study is a conservative representation of the total economic impact generated by certain historic preservation activities, as data was collected only in those areas where a measured economic impact has already been documented (e.g., projects that have used the Michigan historic preservation state tax credit).

There are many historic rehabilitation projects each year, from small scale residential jobs to much larger projects, that do not ever take advantage of tax credits or grants, and this study has not approximated or otherwise taken into consideration the economic impact of such activities.

Because the number of designated properties and rehabilitation projects is continually growing – as new properties are designated and construction projects are begun, this study is conservative in that it represents a particular moment in time and thus provides a one-time snapshot of historic preservation activities in Michigan.

2. Adjusted Versus Nominal Dollars

Nominal dollars (i.e., dollar amounts that are current to the time of the expenditure) have been used in this study. For example, in the calculations for total economic impact, a federal tax credit rehabilitation project from 1993 with expenditures of $100,000 has been calculated as $100,000 and is in the same dollar pool as a rehabilitation project from 2001 that also cost $100,000. While the 1993 expenditure actually is worth more today due to inflation, no adjustment has been made in order to correctly apply RIMS II multipliers.

When utilizing multipliers, nominal dollars are always the original "input." Were one to include an amount adjusted for inflation, for example, by adding an extra $25,000 to a $100,000 expenditure, the resulting multiplier calculation using the $125,000 number would be an overestimate of the dollars actually spent on historic

rehabilitation. In order to avoid this potential overstatement, all data has been kept at the original dollar amounts.

B. HISTORIC REHABILITATION

1. Federal Rehabilitation Tax Credit Projects

For federal tax credit projects, administrative responsibility is shared between the NPS and the State Historic Preservation Office. Thus, there are essentially two sets of records that track the same projects. The SHPO provided their in-house database of all projects utilizing the federal rehabilitation tax credit in Michigan from 1978 to December 2001.

The NPS in Washington, D.C. also provided a database of all Michigan projects taking advantage of the federal tax credit from October 1995 to March 2002 (the NPS has maintained computerized records for this program only since 1995). As an additional data source, the NPS "Annual Statistical Report and Analysis of the Federal Tax Credit" publication, was obtained for the federal fiscal years 1989-2001. These reports provide an annual total dollar amount and the number of approved projects of all federal tax credit projects in each state for those years.

The Michigan database was more complete in several ways: it represented a longer period of time, was backed up by the manual record, and could be more easily sorted by calendar year. As a result, the SHPO data formed the major data source for the purposes of this analysis. However, the NPS data was used as needed as a crosscheck of the data sources to fill in any data gaps and also to compare Michigan's usage of the federal rehabilitation tax credit versus other states.

Twelve projects, or two percent of the total, were removed from the analysis due to lack of information.

2. State Rehabilitation Tax Credit Projects

Because the state rehabilitation tax credit has existed only since 1999 and each project is administered by the SHPO, data collection for the state tax credit was straightforward. A comprehensive database of all state tax credit projects was received from the SHPO, which covered the program's activity from inception through December 31, 2001.

3. Historic Preservation Grant Programs

There are two preservation grant programs available through the Michigan SHPO: the Historic Preservation Fund and Michigan Lighthouse Assistance grants. Information on these programs was obtained from the SHPO and included databases listing all projects from inception through December 31, 2001.

4. Avoidance of Double-Counting

Often, a historic rehabilitation project will combine several preservation incentives. A rehabilitation project may have, for instance, received a grant from the Historic Preservation Fund and have been certified for both federal and state tax credits.

In studies of this type, it is important to be aware of which incentive programs were used on each project, in order to avoid any overstatement of rehabilitation expenditures. For example, $100,000 in expenditures could in theory appear on both the state and federal tax credit databases, which would mean that this project would be counted "twice." This potential repetition was recognized early on in the data collection process as an issue that could lead to double and or triple counting of projects.

To address this problem, project databases were kept separate from one another and carefully reviewed for the purposes of locating those projects that appeared repeatedly. However, the consulting team found that double counting was not much of an issue for the particular areas of analysis chosen for this analysis. The four incentive programs' eligibility requirements are different enough from one another that repeated projects were not possible. The "combined" tax credit projects that utilized both the Michigan and federal rehabilitation tax credits were noted as such only in the SHPO's federal tax credit database and were not included in the state tax credit database – so no overlap between these records occurred, and the combined projects were counted as federal tax credit projects for the purposes of applying RIMS II multipliers.

5. Multipliers Used for Economic Impact Analysis

A State of Michigan-specific version of RIMS II (Regional Input-Output Modeling System) regional multipliers was used to generate data on the economic effects of historic rehabilitation projects. RIMS II multipliers, developed by the U.S. Bureau of Economic Analysis, are a widely used tool to estimate the economic impact of one industry on the entire economy of a particular region. The multipliers generate data on total economic impact, based upon the ripple effect that occurs when one activity generates money, and that money "ripples" directly and indirectly in other industries and eventually through the entire regional economy. RIMS II multipliers have been shown to be statistically similar to survey-based input-output tables and are updated regularly to include the most recent information on area wage and salary and personal income data. RIMS II data is readily available and considered a standard tool in economic impact studies of all kinds.

Any economic activity, such as the rehabilitation of a historic building, generates an original or "direct" impact that consists of the actual purchases of labor and materials for the project. For example, the direct impact for a rehabilitation tax credit project would be the amount of money spent on the rehabilitation.

Next, the RIMS II multipliers estimate the "indirect" impact that is caused by the direct activity. Indirect impacts consist of the purchases of goods and services by the various industries that produced the items for the direct activity. For example, a contractor may purchase paint for a rehabilitation project. The purchase of the paint is a direct impact, but the purchases made by the paint factory to produce the paint are considered indirect impacts. Of course, paint is only one small component of a rehabilitation project; RIMS II multipliers approximate the total economic impact of the entire rehabilitation project.

In addition to direct and indirect impacts, RIMS II multipliers also estimate jobs created by the activity. The number of "jobs created" is a count of the number of job-years, or full time employment for one person for one year. Many individuals may fill

a job-year. For example, the worker in the paint factory is represented here, along with the doctor who provides medical services to that worker.

RIMS II multipliers also estimate the amount of total household earnings of employees either directly or indirectly involved with the activity. Household earnings reflect employee income that is spent within the state, for items such as utilities, medical services, or auto repair.

For this study, multipliers for various industries and regions were used to calculate different activities. As there is no multiplier specifically for historic rehabilitation activities, the multiplier used was "Other Maintenance and Repair" (industry number: 12.0300) for the State of Michigan.

Multipliers should not be used at scales different than those for which they were originally developed. For example, a statewide area multiplier should only be used on statewide data, not on data particular to a county or city. Also, multipliers represent an average and are not indicative of the specific dollar impact of a particular firm or project. RIMS II multipliers are calculated by historical economic relationships based on national industry data from 1992 and 1997. Because there have been some changes in these relationships over time, there may be some slight error in the RIMS II multipliers, but generally not greater than 10 percent. [88]

(A) Calculations Using Multipliers

Below is provided a step-by-step overview of exactly how RIMS II multipliers have been applied in this report. The State of Michigan has approximately 400 multipliers that are available, each representing a different "industry." These many industries are diverse and include, for example, mining, manufacturing, and services.

As noted above, there is no specific multiplier for historic rehabilitation. In lieu, a close substitute, the construction multiplier for "Other Maintenance and Repair," was used. See Table 8-1.

Table 8-1: Other Maintenance and Construction Multiplier, Industry Number 12.0300

Description	Multiplier
Sales	2.1382
Direct Earnings per Dollar of Sales to Final Demand	0.3823
Total Earnings per Dollar of Sales to Final Demand	0.7183
Earnings Multiplier	1.8791
Direct Employment per Million of Sales to Final Demand	11.4569
Total Employment per Million of Sales to Final Demand	24.7000
Employment Multiplier	2.1559
Source: Bureau of Economic Analysis	

There are several criteria for data that must be met in order for RIMS II multipliers to be applied, which are listed below:

[88] From US Department of Commerce, Bureau of Economic Analysis. Regional Multipliers from the Regional Input-Output Modeling System (RIMS II): A Brief Description. http://www.bea.doc.gov/bea/regional/rims/brfdesc.htm.

- The data represents spending in an appropriate multiplier "industry," such as construction and tourism;
- The data is given a dollar amount;
- The data is applicable on a similar scale to the multiplier, for example, statewide data on rehabilitation activities would be appropriate to use with a statewide multiplier.

For example, the dollar impact of historic rehabilitation activities (the "industry" in this case) must be estimated for the State of Michigan, in order to use as a starting point for the calculation.

For this report, appropriate "input" for RIMS II calculations was readily available in the form of existing data on preservation activities, such as rehabilitation spending related to the state rehabilitation tax credit program. In effect, the state tax credit is the "business," which has generated "sales" (the dollars expended through this program) within a particular "industry" (rehabilitation). The "sales" consists of the approximately $8.0 million in rehabilitation activity throughout the state that has utilized the state tax credit.

(1) Calculation #1: Sales

The sales multiplier, as seen above, is 2.1382, which means that for each dollar spent on rehabilitation within the State of Michigan, has an associated impact of 2.1382 times the direct impact or 213.82 percent greater than the direct impact. For the state tax credit example of $8.0 million, this would mean that approximately $17.1million has been generated throughout the state.

2.1382 x $8.0 = $17.1

The sales multiplier accounts for both the amount of the original, direct impact (the $8.0 million attributable to rehabilitation activities) as well as the indirect impact. Thus, the original, direct impact must be removed from this total:

$17.1 - $8.0 = $9.1

Thus the indirect impact is approximately $9.1 million.

(2) Calculation #2: Direct Household Earnings and Employment

The direct earnings calculation consists of obtaining the number of jobs created and household earnings resulting from the direct impact. In this case, direct earnings are obtained by multiplying the direct impact ($8.0 million) by the direct earnings multiplier (0.3823).

0.3823 x $8.0 = $3.1

Or, approximately $3.1 million was paid to workers (e.g., contractors) who worked directly on projects related to the direct impact. The number of these workers can be determined by multiplying the direct impact ($8.0 million) by the direct employment multiplier (11.4569).

11.4569 x $8.0 = 91.7

This calculation results in 91.7, or 92. This means that approximately 92 workers were involved with these projects. What the multiplier has calculated is that the direct impact involved approximately 92 workers, which generated household earnings of $3.0 million. It is important to remember that the multiplier has *not* calculated the yearly pay of each worker, and it would be incorrect to divide the $3.0 million by 92 to derive this number. As noted above, the number of jobs created is a count of the number of job-years, or full time employment for one person for one year. Many individuals may fill a job-year.

(3) Calculation #3: Indirect Household Earnings and Employment

The indirect earnings calculation consists of obtaining the number of indirect jobs created and indirect household earnings resulting from the direct impact. Indirect impacts may not be obtained individually, rather the total is calculated and the direct impact is removed to arrive at the indirect impact. Continuing the example, the indirect earnings are obtained by multiplying the direct impact ($8.0 million) by the total earnings multiplier (0.7183):

0.7183 x $8.0 = $5.7

Or, approximately $5.7 million was paid to the total number of workers related to the direct impact. As with the sales calculation, both the amount of the direct earnings (the $3.0 million attributable to rehabilitation activities) as well as the indirect impact are included within the multiplier. To obtain the indirect impact, the direct impact must be removed from this total:

$5.7 - $3.1 = $2.6

Approximately $2.6 million was indirectly earned, due to the direct impact of $8.0 million.

The number of workers can be determined by multiplying the direct impact ($8.0 million) by the total employment multiplier (24.7000).

24.7000 x $8.0 = 197.6

This calculation results in 197.6, or 198. This means that approximately 198 workers were involved with these projects. As above, the next step is to subtract the direct employment, in order to obtain the indirect employment.

198 – 92 = 106

What the multiplier has calculated is that the indirect impact involved approximately 106 workers.

(4) Putting It All Together

Tables 8-2 and 8-3 graphically represent the calculations described above.

Table 8-2: Sample Summary of Direct and Indirect Economic Impacts

Rehabilitation Project Type	Direct Economic Impact ($ million)	Indirect Economic Impact ($ million)	Total Impact (Sum of Direct and Indirect) ($ million)
State tax credit projects	$8.0	$9.1	$17.1

Source: Clarion Associates

Table 8-3-: Sample Summary of Jobs and Household Earnings

Type of Project	Jobs Created			Household Earnings Generated ($ million)		
	Direct	Indirect	Total	Direct	Indirect	Total
State tax credit projects	92	106	198	$3.1	$2.7	$5.8

Source: Clarion Associates

The last two pieces of the multiplier, the earnings multiplier (1.8791) and the employment multiplier (2.1559) are ratios of the direct versus total multipliers. For example, there are two "employment" multipliers, direct and total. By dividing these numbers, one can obtain the employment multiplier:

24.7000 /11.4569 = 2.1559

The employment and earnings multipliers were not used for any calculations in this report.

6. State Income Taxes Methodology

To estimate the business and personal income taxes generated by rehabilitation expenditures on historic buildings, the direct impacts of the federal and state rehabilitation tax credit expenditures were used as a starting point. The underlying assumption of this estimate is that all "direct impact" dollars were used in construction rehabilitation expenses.

The direct impacts were multiplied by 2.132, the RIMS II output, or sales multiplier for rehabilitation. This multiplier provides an estimate of the "ripple" effect, or additional sales, generated by the rehabilitation dollars throughout the Michigan economy.

Next, it was necessary to calculate how much "income" was generated from the businesses and individuals that worked on the rehabilitation projects. To determine an estimate, various construction industry ratios were consulted, such as The Risk Management Association's (formerly known as Robert Morris Associates) Annual Statement Studies.[89] These industry ratios are the result of extensive surveys of various industries and generate average percentages for standard balance sheet categories, such as net sales, gross profit, and operating expenses.

The average percentages for general contractors served as a standard for the types of work that were conducted on historic buildings (understanding that general contractors are only one small piece of the total picture of a rehabilitation project). Industry averages were obtained for general contractors in several categories, such as business size and predominant types of construction projects (e.g., single-family homes, larger residential and non-residential buildings). From these reports, the average gross profit for general contractor businesses was calculated to be 4.32 percent and the average operating expenses (including salaries and insurance) was 15.87 percent. These numbers were then multiplied by the total economic impact (the sum of the direct and indirect impacts). Finally, the results were multiplied by average Michigan income tax rates of 2.3 percent and 4.1 percent to determine state business income taxes and state personal income taxes, respectively.

7. State Sales Taxes Methodology

In order to determine the amount of state sales taxes generated by rehabilitation activities, the total rehabilitation expenditures should be reduced by the expenditures of tax-exempt entities (e.g., nonprofits and governmental organizations) that have conducted rehabilitation projects. However, the developers involved in tax credit projects are not tracked by the SHPO, and obtaining this data would require an intensive review of the actual application paperwork for each project. Since private organizations and individuals primarily utilize these incentive programs, it was assumed that, for the purposes of this analysis, all rehabilitation expenditures data was subject to sales tax. Expenditures for either of the two grant programs, which serve local governments and nonprofit organizations, were not used.

For the calculation, the rehabilitation dollar amounts were first sorted by year. Projects before 1994 were multiplied by 4.0 percent, the Michigan sales tax rate. Since the Michigan sales tax was increased in 1994, all projects that occurred during that year up to the present were multiplied by the new rate of 6.0 percent.

[89] Risk Management Association, http://www.rmahq.org

8. State Property Taxes Methodology

The estimation of property taxes was calculated using the premise that investment in historic rehabilitation equals an increase in the value of rehabilitated properties. However, Michigan does have a mechanism in place – the Mathieu-Gast Act – that excludes most "normal" maintenance repairs from calculations of assessed value. The impact of these repairs on the assessed value of the property is not accounted for until the property is sold. The types of repairs covered by the Act are broad and include much of the work that would generally be conducted during a rehabilitation project (e.g., exterior painting, rewiring, plaster repairs, and replacing masonry).

To determine the impact of the Mathieu-Gast Act on property taxes would be a difficult and labor-intensive endeavor. Tax credit applications are not readily tracked by the type of repair work conducted on the rehabilitation project, short of reviewing each application to the program. Since the assessor responsible for each municipality determines assessed value, there is no centralized resource for obtaining the number of properties that have utilized the program. Given these obstacles, for the purposes of this calculation the impact of the Mathieu-Gast Act was not taken into account.

All federal and state rehabilitation tax credit expenditures were used as the baseline, which assumed that these expenditures were incurred by property-tax paying entities. The calculation was conducted by obtaining the average state millage, 39.16 percent, which was applied toward the total amount of rehabilitation expenditures.[90] The approximation for state property taxes reflects only those increases in value on the rehabilitated portions of buildings – not the entire structure.

C. HERITAGE TOURISM

The section on heritage tourism is a collection of information obtained from various tourism-related reports and organizations throughout the state.

D. PROPERTY VALUES

1. Selection of Case Study Areas

The starting point for the determination of case study areas was a list of Michigan's locally designated districts. From this list, the districts with review requirements were selected. The goal was to identify at least three sample communities, one in each population category, "small," "medium," and "large." Population statistics were collected for each area and cities were grouped accordingly. The "small" category included districts located within towns with a population between 1 and 19,000 people; "medium" ranged from 20,000 to 79,000, and "large" consisted of 80,000 people or greater.

Next, a set of criteria was applied to the specific districts. Those districts that could not meet the general requirements were removed from consideration. The criteria are outlined below:

[90] Citizens Research Council of Michigan, http://www.crcmich.org

- *Residential Properties Only:* Commercial historic districts are often accompanied by a complex set of variables that are highly specific to each area (e.g., the mix of uses and volatile market conditions). As a result, it is more difficult in commercial historic districts to determine the impact of any specific influence, such as the impact of historic designation, on property values. Additionally, many commercial historic districts have a strong tourism component, which adds another layer of complexity to the data. Based on consultations with MHPN and input from attendees at the Main Street Summit (see "Project Overview" section for details about the Summit), the property values section was focused on residential property values. All exclusively commercial historic districts were removed from the list.

- *Established Review Program:* The date of the ordinance was another significant factor. An ordinance would have to be in place for a while – at least ten years – in order to develop meaningful data. As a result of this criterion, several more recent districts were removed.

- *Avoidance of "Uniqueness":* Given that certain community factors might inflate property values, districts with special, unique characteristics were removed.

- *Geographic Location:* Another consideration was geographic location. Given budgetary constraints, several more remote locations were removed.

The recommendation of several preservation professionals was also a strongly weighed factor. Various contacts recommended a handful of communities that were well known for their excellent preservation programs. After a considerable amount of additional research, several communities were identified as candidates for this section of the report: Grand Rapids, Holland, Ypsilanti, Saugatuck, and Allegan.

2. District Sample Versus Non-Designated Comparison

Each community was contacted for information about their local district, and also regarding the potential for a non-designated "comparison" that could be compared to the district sample. In order to locate an appropriate comparison, information regarding the building stock of the district was collected, in terms of building age, size, predominant style, and overall demographic data.

Ideally, the non-designated comparison would be an essential "twin" to the district sample. The primary distinction between the two areas should be the presence or absence of review provisions in order that the historic designation variable could be considered a primary factor in any differences in property values.

Field research was then conducted to narrow down potential district samples and select appropriate non-designated comparisons. This process included talking with local preservationists as well as a visit to the area. Within each district, a potential district sample was identified, generally ranging in size from three to four blocks. Options for matching, non-designated comparisons, located near the historic district, were also considered. The factors for both the district sample and its non-designated comparison included similarity in predominant housing types (e.g., single-family, multi-family, age); and nearby influences affecting its character (e.g., proximity to

major roadways, general traffic flow, and distance to various community amenities, such as neighborhood retail areas and parks).

3. Actual Value Versus Market Value

Two primary sources of property value data were used in this study: (1) "assessed value" as determined by local assessors, and (2) "market value" as determined by local sales data. Both sources have different strengths and both were used in analysis of property values.

Assessor data has the benefit of being consistent among properties, as every property in the state has an assessed value, which may be collected and reviewed on a regular basis. Assessed value is 50 percent of market value. The state then adjusts the assessed values, after which the assessed value is referred to as the State Equalized Value, or SEV. SEV data was used in this analysis. The terms "SEV" and "assessed value" are used interchangeably throughout this document and refer to the same data set. The regularity of the SEV makes it much easier to track trends on a block-by-block basis. However, assessor data, while based on market values that are compared and adjusted over time is only an approximation and is considered generally to lag behind true market conditions. Also, since the SEV is used to determine property tax, a property owner may adjust the assessed value of the property, generally downward, in an attempt to lower a tax bill.

Sales data has the benefit of being more current and reflecting the actual sale prices within a given area. However, sales data is not as comprehensive as assessor data, since it only reflects those properties that have changed hands and involved a realtor in the transaction. While sales data was gathered for all case studies, the analysis of this type of data is considerably more limited. Aside from the fact that perhaps only a small number of properties have sold within a several year period in a particular area, the variance among properties in square footage, improvements, and general condition that determine sale value adds another layer of complexity to this data. Also, while sales data is readily available for current sales, prior year data can be considerably more difficult to find. Sales data was obtained via local real estate agents who provided Multiple Listing Service sales in each case study community.

After weighing the advantages and disadvantages of both sets of data, the consulting team chose to use assessor data as the primary means of tracking appreciation rates over time. It was felt that what the assessor data may lack in accuracy is made up for in consistency, as assessor data provides a measurement for change in property values over time for every property in a given area. Sales data was used in determining median sale prices and average cost per square foot for local neighborhoods. However, sales data should be considered a guideline, since it provides only a sampling of sold properties throughout the selected areas.

Within both the district sample and non-designated comparison area, assessed values and sales data were collected. The analysis sought to obtain data in both areas dating to the historic district adoption date, depending on data availability. A small number of properties were removed from the analysis – properties for which complete data could not be located.

4. Period of Significance

The emphasis of the study was to focus on the change in value of historic properties over time. While some historic districts contain a lengthy building period (e.g., a historic district with a large amount of modern infill), all districts selected for this study contained primarily historic properties. In each district, construction dates of the properties were collected, as available, to determine the age range of the area.

The "period of significance" is a term used in National Register nominations to denote the historic context of the district. It refers to the span of time during which the locality's most significant events and activities occurred. The National Register generally does not include properties that have achieved historical significance within the past 50 years, unless the property is of exceptional importance. The most recent date in a period of significance was found in Heritage Hill. The period of significance for this district ranges from 1840 to 1969. Of all the dwellings analyzed in this study, the most recently built property was a cottage in Saugatuck, constructed in 1952. The vast majority of dwellings that were analyzed are 100 years old or older.

Given that the value of real estate is not generally building-specific, but relies heavily on an area's context, the period of significance was used primarily as a guideline. That is, all properties within a district were equally considered, whether they were constructed within the period of significance or not.

5. Non-Residential and Converted Properties

To maintain a clear focus on detached residential properties, which were the predominant building type in all districts examined, several non-residential historic structures were removed from the analysis. Each case study contained a small number of these properties, which included typical amenities, business and service organizations that are often found in older residential communities, (e.g., nonprofit and commercial offices, religious uses, day care facilities, and public parks).

Additionally, a small number of properties were converted during the years of analysis (e.g., from single-family dwellings to multi-family dwellings, or vice-versa). While these instances might have provided some interesting data, given the small number of these conversions within the sample and difficulty in determining the details of the conversion from assessor data or sales records, a concrete analysis of these instances was determined not to be feasible.

6. Total Appreciation Since Designation

To determine a total appreciation rate, assessed values for all properties were gathered over a range of years. From these values, a total rate of appreciation, calculated from the earliest to the most recent assessed value, was determined and compared for the entire district sample and non-designated comparison area. One goal of this indicator was to obtain assessed values from the year of local designation to the present. However, assessed values were not always easily available for prior years. In these cases, the assessed values were collected for as far back in time as available.

7. Value Comparison

To determine a value comparison for each district sample and non-designated comparison, sales data and square footage was collected by year. The average cost per square foot per year was calculated and charted for the district sample and non-designated comparison. Every attempt was made to identify all sales occurring within both areas, and all data gathered was used to determine the average yearly cost-per-square-foot for each of the various areas. However, because of the relatively small number of sales occurring in any year in a given district sample or nearby non-designated comparison, the raw sales data, by itself, often does not provide an accurate reflection of changing property value trends over time.

8. Median Sale Price

To determine the median sale price for each district sample and non-designated comparison, sales data was collected by year. The median sale price for each year was then determined and charted for the district sample and non-designated comparison. In some cases, if the sample of yearly sales included only a small number of properties, the median was calculated over a period of years, instead of for each year.

9. Trend Lines

A trend line is simply an additional line added to a chart used to clarify the data. Trend lines are often used as an analytical tool for predicting future values, such as in the analysis of stock market prices. In this report, trend lines were superimposed over the data set in order to demonstrate the overall "trend" of the values. Trend lines were generated using mathematical formulas contained within Microsoft Excel™.

E. Preservation Indicators

Indicators were compiled based on the consulting team's experience with the types of data that are generally collected by State Historic Preservation Offices. Additional indicators were also suggested based upon the consulting team's experience with the Michigan SHPO's data.

F. Comparative Analysis of Tax Credits and Economic Impact Studies

1. State Rehabilitation Tax Credit

Data on the utilization of state tax credit programs was obtained from calls and emails to administrators of state historic preservation tax credit programs, generally located within State Historic Preservation Offices.

2. Federal Rehabilitation Tax Credit

Federal tax credit data was collected from "Federal Tax Incentives for Rehabilitating Historic Buildings: Annual Statistical Report and Analysis", a report produced annually by the National Park Service. Copies of this report were obtained for the years 1989 through 2001. A significant benefit of this report is its breadth and consistency since detailed data on the usage of the credit within each state is included.

3. Economic Impact Studies

There is a large body of prior research that has been conducted on the economic impacts of historic preservation. For this section, copies of what the consulting team considers to be the most comprehensive studies were obtained. The consulting team then compiled these studies into a matrix format based upon their primary areas of inquiry.

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The Michigan Historic Preservation Network Public Policy Committee:

- Steve Jones, Ann Arbor, Chair
- Jeffrey Green, Monroe
- Rick Chapla, Grand Rapids
- Janet Kreger, East Lansing

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- Mary Asmus
- Thomas Baker, Keweenaw National Historical Park
- Guy Bazzani, Bazzani Associates, Inc., Grand Rapids
- Steve Belko, Michigan Lighthouse Project
- Moira Boehm, City of Ypsilanti
- Ruth Boven, Castle in the Country Bed and Breakfast, Allegan
- Frank Fiala, Keweenaw National Historical Park
- Lori Brown
- Michael Carter, MotorCities-ANHA
- Dietrich Floeter Photography
- Robert Donohue, Main Street Oakland County
- Martin Doudoroff
- Gordon Gallagher, City of Saugatuck
- Kristi Gilbert, SmithGroup, Ann Arbor
- Kirk Harrier, City of Allegan
- Brett D. Lenart, City of Ypsilanti
- John H. Logie, City of Grand Rapids
- David Morris, Travel Michigan
- Arthur F. Mullen, MotorCities-ANHA
- Bill Nichols, Ypsilanti
- Karen L. Padnos, City of Holland
- Donna Peel, City of Saugatuck
- Pewabic Pottery
- Petra Robbert, Allegan
- Sand Hills Lighthouse Inn
- Jane Schmideke, Ypsilanti
- Dawn Schumann, Saugatuck
- Patricia Seiter, Main Street/Downtown Development Authority, Holland
- Rebecca Smith-Hoffman, Past Perfect, Inc., Grand Rapids
- Steve Kuzma Photography
- Susan Thompson, City of Grand Rapids
- Barbara Van Gelderen, City of Saugatuck
- Gail Vander Stoep, Michigan State University
- Kenneth J. Vrana, Center for Maritime and Underwater Resource Management
- Betsy Westman, Westman Realty, Grand Rapids
- Jeff Wilcox, Woodland Realty, Saugatuck
- David Witt, General Motors
- Ken Yarsevich, Travel Michigan

XI. DATABASES

A. Federal Rehabilitation Tax Credit Projects

This database summarizes Federal Rehabilitation Tax Credit projects from 1978 – 2001

(Sorted by County, City, Address)

Displayed Fields

- *Tax Credit:* The Michigan State Historic Preservation Office internal tracking number
- *City:* The city where the resource is currently located
- *County:* The county where the resource is currently located
- *Address:* The address of the historic resource
- *Part I:* The year Part I of the tax credit application was filed
- *Part II:* The year Part II of the tax credit application was certified
- *Estimated Cost:* The estimated amount of qualified rehabilitation costs reported on Part II of the tax credit application
- *Part III:* The year Part III of the tax credit application was certified
- *Final Cost:* The final amount of qualified rehabilitation costs reported on Part III of the tax credit application. If the final cost was unavailable, the estimated cost has been used.

Federal Tax Credit Projects

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
160	Munising	Alger	M-28W	1995	1995	$1,100,000	n/a	n/a
3041	Allegan	Allegan	123 Locust	2001	2001	$140,000	2001	$80,000
1166	Allegan	Allegan	536 Trowbridge	1998	1987	$38,500	1987	$38,500
1142	Standish	Arenac	107 N. Main St	1990	1990	$100,000	1990	$100,000
1249	Bay City	Bay	109 Center	1990	1990	$450,000	1993	$578,906
1723	Bay City	Bay	109 Third	1997	1997	$89,478	1997	$89,478
165	Bay City	Bay	111 Third	1995	1995	$87,153	1995	$87,153
1281	Bay City	Bay	1115 Fifth Street	1982	1983	$15,000	1983	$15,000
534	Bay City	Bay	148 E. Main St	1995	1996	$900,000	1997	$627,186
1292	Bay City	Bay	15th and Garfield	1980	1981	$6,000,000	1982	$6,185,660
1176	Bay City	Bay	1612 Fifth Avenue	1986	1986	$32,143	1987	$32,143
1280	Bay City	Bay	1800 Center	1980	1980	$75,000	1980	$75,000
1278	Bay City	Bay	1900 Center	1981	1982	$8,400	1982	$8,400
1076	Bay City	Bay	200-206 Center	1987	1987	$750,000	n/a	n/a
1047	Bay City	Bay	507 E. Midland	1986	1987	$130,000	1987	$130,000
1286	Bay City	Bay	514 E Midland	1985	1985	$120,000	1986	$130,000
1285	Bay City	Bay	605 E. Midland	1983	1983	$18,000	1983	$18,000
1282	Bay City	Bay	605 E. Midland	1982	1983	$24,399	1983	$24,399
1289	Bay City	Bay	607-609 Midland	1983	1983	$25,000	1983	$25,000
407	Bay City	Bay	614 East Midland	1995	1998	$175,000	1998	$115,843
1291	Bay City	Bay	701 East Midland	1982	1983	$18,632	1983	$28,500
1180	Bay City	Bay	701 East Midland	1986	1987	$26,500	1987	$26,500
223	Bay City	Bay	714 E. Midland	1995	1995	$400,000	1996	$650,000
1283	Bay City	Bay	801 East Midland	1982	1983	$87,000	1983	$101,568
1039	Bay City	Bay	803 East Midland	1986	1990	$158,000	n/a	n/a
2060	Bay City	Bay	804 Midland	1998	2000	$2,200,000	2001	$4,650,000
1138	Bay City	Bay	818 N. Farragut	1990	1990	$81,160	1990	$81,160
1239	Bay City	Bay	900 N. Jacksgon	1993	1993	$200,000	1994	$245,101
1263	Bay City	Bay	904-906 N. Water	1993	1994	$100,000	n/a	n/a
596	Bay City	Bay	919 Boutell Place	1996	1996	$1,800,000	n/a	n/a
480	Beuleh	Benzie	7157 Crystal Ave	1996	1996	$1,000,000	n/a	n/a
590	Frankfort	Benzie	428 Leelanau Ave	1993	1998	$152,000	1998	$191,855
1252	Frankfort	Benzie	428 Leelanau Ave	1993	1993	$70,000	n/a	n/a
Tx01-0032	Benton Harbor	Berrien	162 Pipestone	2001	Part 1 only	Part 1 only	n/a	n/a
1137	Niles	Berrien	322 E. Main Street	1990	1990	$600,000	n/a	n/a

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1295	Three Oaks	Berrien	3 North Elm	1984	1984	$1,100,000	n/a	n/a
2784	Coldwater	Branch	665 West Chicago St	2000	2001	$35,000	n/a	n/a
Tx01-0031	Battle Creek	Calhoun	115 West St	2001	Part 1 only	Part 1 only	n/a	n/a
1145	Battle Creek	Calhoun	26 East Michigan	1990	1990	$64,632	1992	$64,632
1214	Battle Creek	Calhoun	3640 E. Michigan Ave	1992	1991	$73,000	1994	$65,972
1129	Battle Creek	Calhoun	412 S. Clinton	1989	1989	$28,644	1999	$28,644
1200	Battle Creek	Calhoun	44 N. McCamly	1991	1991	$1,000,000	1993	$1,140,082
1297	Battle Creek	Calhoun	44 N. McCamly	1983	1983	$170,000	n/a	n/a
2074	Battle Creek	Calhoun	67 East Michigan	2000	2000	$820,053	2000	$893,091
1296	Battle Creek	Calhoun	n/a	1984	1984	$1,800,000	1985	$1,750,000
1210	Marshall	Calhoun	128 W. Michigan	1991	1994	$60,000	1994	$84,730
1050	Marshall	Calhoun	143 W. Michigan	1986	1987	$36,431	n/a	n/a
1237	Marshall	Calhoun	205 W. Michigan	1993	1993	$75,000	1993	$75,000
854	Marshall	Calhoun	223 E. Michigan Ave	1996	1996	$27,912	n/a	n/a
972	Marshall	Calhoun	347 N. Kalamazoo	1997	1997	$41,275	1998	$53,328
476	Union	Cass	16104 US 12	1995	1998	$60,000	n/a	n/a
1298	Boyne City	Charlevoix	300 Water Street	1985	1985	$118,000	n/a	n/a
1197	Sault Ste. Marie	Chippewa	209 E. Portage	1991	1991	$844,746	1991	$844,746
1299	Farwell	Clare	205W. Michigan	1983	1983	$32,000	1983	$32,000
2084	Escanaba	Delta	121 S. 11th St	1998	Part 1 only	Part 1 only	n/a	n/a
576	Escanaba	Delta	624 Ludington	1983	1996	$920,000	1996	$1,600,000
1301	Bellevue	Eaton	Mill & Adams Streets	1983	1983	$70,000	n/a	n/a
1043	Grand Ledge	Eaton	101 Perry Street	1986	1987	$2,000,000	1989	$1,522,064
2786	Bay View	Emmet	1565 Glendale	2000	2000	$17,552	2000	$19,677
Tx01-0010	Bay View	Emmet	1565 Glendale	2000	2000	$50,278	n/a	n/a
1168	Bay View	Emmet	216 Fairview	1988	1988	$490,000	1988	$490,000
396	Harbor Springs	Emmet	396 East Main	1989	1989	$200,000	n/a	n/a
1157	Petoskey	Emmet	100 Lewis	1986	1987	$500,000	1988	$2,314,001
1256	Petoskey	Emmet	534 Wachtel	1993	1993	$35,132	1993	$35,132
1310	Flint	Genesee	1105 Church	1981	1982	$70,000	1982	$70,000
290	Flint	Genesee	118 E. Third	1995	1996	$2,400,000	n/a	n/a
1312	Flint	Genesee	119 N. Grand	1985	1986	$301,609	n/a	n/a
1304	Flint	Genesee	212 N. Grand	1984	1984	$1,687,663	n/a	n/a
1308	Flint	Genesee	2529 Proctor	1982	1983	$8,866	1983	$8,866
1306	Flint	Genesee	301 &307 Flint	1984	1984	$950,000	n/a	n/a

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
533	Flint	Genesee	309 W. High St	1996	1995	$500,000	n/a	n/a
1309	Flint	Genesee	432 N. Saginaw	1983	1983	$6,250,000	n/a	n/a
2579	Flint	Genesee	607 E. Second Street	2000	2000	$9,000,000	n/a	n/a
1302	Flint	Genesee	815 E. Second	1982	1982	$8,500,000	1985	$8,120,000
1311	Flint	Genesee	G-3202 West Court	1982	1982	$70,000	1984	$54,000
1244	Flushing	Genesee	113 E. Main St	1994	1994	$85,000	1994	$283,622
1303	Flushing	Genesee	214 East Main	1982	1982	$150,000	1983	$196,856
595	Linden	Genesee	114 S. Bridge	1996	1996	$16,251	n/a	n/a
1315	Traverse City	Grand T raverse	118 Cass	1984	1984	$217,425	n/a	n/a
1314	Traverse City	Grand T raverse	211-213 Franklin	1983	1984	$20,000	n/a	n/a
1054	Traverse City	Grand T raverse	216 Cass	1987	1987	$175,000	1987	$175,000
2948	Traverse City	Grand T raverse	230 Wellington	2000	2000	$500,000	n/a	n/a
2747	Williamsburg	Grand T raverse	7710 US 31 North	2001	2001	$480,000	2001	$480,000
1262	Calumet	Houghton	101 6th Street	1993	1994	$45,000	n/a	n/a
1133	Calumet	Houghton	1010 Depot Street	1986	1986	$461,000	1986	$461,000
1261	Calumet	Houghton	104 Fifth Street	1993	1993	$5,000	n/a	n/a
408	Calumet	Houghton	300 Sixth St	1995	1996	$100,000	1997	$65,000
1080	Calumet	Houghton	312 Sixth Street	1987	1989	$36,380	1988	$36,380
1130	Calumet	Houghton	510 Portland	1989	1990	$15,000	n/a	n/a
1531	Calumet	Houghton	n/a	1981	1981	$400,000	n/a	n/a
1196	Houghton	Houghton	100 Portage Street	1991	1991	$200,000	1992	$275,000
1320	Houghton	Houghton	517 Sheldon Ave.	1982	1982	$1,500,000	1984	$1,500,000
914	Houghton	Houghton	62 Isle Royale St	1996	1997	$800,000	1998	$283,000
1697	Houghton	Houghton	918 College Ave	1997	Part 1 only - CL	Part 1 only - CL	n/a	n/a
1981	Lake Linden	Houghton	116-122 Calumet St	1998	1998	$70,000	1998	$70,000
1794	Laurium	Houghton	342 Hecla St	1997	2000	$800,000	n/a	n/a
Tx01-0023	Port Hope	Huron	8022 Cedar St	2001	2001	$30,000	n/a	n/a
1983	East Lansing	Ingham	314 MAC Ave	1998	1999	$1,200,000	1999	$1,200,000
1323	East Lansing	Ingham	325 W. Grand	1985	1986	$400,000	n/a	n/a
1326	Lansing	Ingham	1003 N. Washington	1983	1983	$287,000	1984	$202,000
1127	Lansing	Ingham	108-110 Hosmer Street	1989	1990	$765,860	1991	$765,860
1114	Lansing	Ingham	120-122 West Ottawa	1989	1989	$100,000	1990	$100,000
516	Lansing	Ingham	1208, 1210, 1212 Turner St	1994	1996	$450,000	1996	$436,497
910	Lansing	Ingham	206 E. Grand River	1996	1999	$260,000	1999	$260,000
1826	Lansing	Ingham	306 E. Grand River	1997	1999	$34,000	n/a	n/a

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1322	Lansing	Ingham	326 West Grand River	1981	1981	$210,000	1981	$210,000
1250	Lansing	Ingham	326-328 W. Ottawa	1993	1993	$190,000	1993	$190,000
1324	Mason	Ingham	200 South Jefferson	1984	1985	$1,850,000	n/a	n/a
1332	Belding	Ionia	101 Front Street	1985	1985	$2,000,000	n/a	n/a
1330	Ionia	Ionia	302 West Main	1984	1984	$262,978	n/a	n/a
1212	Ionia	Ionia	302-310 West Main	1991	1991	$136,968	1992	$1,197,378
1331	Ionia	Ionia	306 West Main	1984	1984	$233,181	n/a	n/a
1329	Ionia	Ionia	310 West Main	1984	1984	$374,769	1986	$374,769
1274	Crystal Falls	Iron	213 Marquette	1994	1994	$22,545	1994	$22,545
1334	Grass Lake	Jackson	661 East Michigan	1983	1983	$340,000	n/a	n/a
Tx01-0004	Jackson	Jackson	200 S. Otsego Ave	2001	2001	$6,000,000	n/a	n/a
1343	Kalamazoo	Kalamazoo	100 Monroe	1985	1985	$300,000	1986	$217,000
Tx01-0030	Kalamazoo	Kalamazoo	1015 W. Kalamazoo	2001	2001	$43,300	n/a	n/a
1355	Kalamazoo	Kalamazoo	111 Portage St	1981	1981	$150,000	1981	$150,000
669	Kalamazoo	Kalamazoo	111 Portage St	1996	1998	$370,352	1998	$285,893
475	Kalamazoo	Kalamazoo	122 Allen Blvd	1995	1997	$115,000	1997	$144,750
1356	Kalamazoo	Kalamazoo	1249 Portage	1984	1984	$40,000	1985	$40,000
1344	Kalamazoo	Kalamazoo	161 E. Michigan	1980	1980	$1,650,000	1981	$1,752,000
1218	Kalamazoo	Kalamazoo	201 N Rose	1994	1994	$4,600,000	1994	$6,290,000
1345	Kalamazoo	Kalamazoo	203 Elm Street	1985	1985	$29,235	1985	$29,235
1899	Kalamazoo	Kalamazoo	215 Rose Place	1998	2001	$90,000	2000	$90,000
1143	Kalamazoo	Kalamazoo	224 E. Michigan Ave	1990	1999	$400,000	1999	$488,000
3000	Kalamazoo	Kalamazoo	225 Parsons St	2000	Part 1 only	Part 1 only	n/a	n/a
1134	Kalamazoo	Kalamazoo	225 Walnut	1989	1990	$326,475	1990	$326,475
1220	Kalamazoo	Kalamazoo	228 E. Michigan Ave	1990	1990	$77,000	1993	$75,000
1337	Kalamazoo	Kalamazoo	229 E. Michigan	1985	1985	$900,000	n/a	n/a
1186	Kalamazoo	Kalamazoo	232 Woodward	1986	1986	$57,000	1987	$57,000
1181	Kalamazoo	Kalamazoo	234 E. Michigan	1986	1986	$90,000	1987	$90,000
1338	Kalamazoo	Kalamazoo	241 E. Michigan	1985	1985	$550,000	n/a	n/a
1336	Kalamazoo	Kalamazoo	251 E. Michigan	1985	1985	$750,000	1987	$850,000
1354	Kalamazoo	Kalamazoo	251 E. Michigan	1982	1982	$75,000	n/a	n/a
2413	Kalamazoo	Kalamazoo	254 E. Michigan Ave	1999	2000	$100,000	n/a	n/a
1352	Kalamazoo	Kalamazoo	259-261 E. Michigan	1980	1980	$1,250,000	1981	$1,250,000
Tx01-0029	Kalamazoo	Kalamazoo	300-310 E. Michigan	2001	2001	$700,000	n/a	n/a
417	Kalamazoo	Kalamazoo	301 Douglas Ave	1991	1995	$48,894	1995	$48,894

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1349	Kalamazoo	Kalamazoo	309 Rose	1986	1986	$1,500,000	n/a	n/a
Tx01-0055	Kalamazoo	Kalamazoo	319 Elm St	2001	Part 1 only	Part 1 only	n/a	n/a
215	Kalamazoo	Kalamazoo	345 Burdick	1993	1995	$1,800,000	1995	$1,066,813
1357	Kalamazoo	Kalamazoo	352 E. Michigan	1985	1985	$4,100,000	n/a	n/a
1335	Kalamazoo	Kalamazoo	405 Stuart	1985	1986	$125,000	n/a	n/a
1359	Kalamazoo	Kalamazoo	416 Douglas	1981	1981	$10,000	n/a	n/a
1184	Kalamazoo	Kalamazoo	432 Woodward	1986	1987	$30,000	1987	$37,000
1347	Kalamazoo	Kalamazoo	447 W. South	1985	1986	$400,000	n/a	n/a
1075	Kalamazoo	Kalamazoo	447 W. Vine	1987	1987	$50,000	n/a	n/a
2063	Kalamazoo	Kalamazoo	508 Village St	1998	1999	$65,000	n/a	n/a
1228	Kalamazoo	Kalamazoo	511 West Vine	1991	1992	$66,600	n/a	n/a
2569	Kalamazoo	Kalamazoo	516 W. South St	1999	Part 1 only	Part 1 only	n/a	n/a
1264	Kalamazoo	Kalamazoo	610 S. Westnedge	1994	1994	$81,540	1994	$81,540
2702	Kalamazoo	Kalamazoo	612 S. Park Street	1999	2001	$1,694,000	2001	$1,694,000
Tx01-0040	Kalamazoo	Kalamazoo	708 W. South St.	2001	2001	$140,000	n/a	n/a
Tx01-0051	Kalamazoo	Kalamazoo	720 Forest St	2001	Part 1 only	Part 1 only	n/a	n/a
Tx01-0003	Kalamazoo	Kalamazoo	742 Forest St	2001	2001	$32,100	2001	$32,100
1224	Kalamazoo	Kalamazoo	7540 W. Michigan	1992	1992	$42,000	1992	$42,000
1258	Kalamazoo	Kalamazoo	802-806 S. Westnedge	1993	1993	$423,845	1994	$423,845
1260	Kalamazoo	Kalamazoo	808 S. Westnedge	1993	1993	$75,920	1993	$75,920
1358	Kalamazoo	Kalamazoo	808-810 W South	1981	1980	$22,000	1983	$22,000
1340	Kalamazoo	Kalamazoo	810 Elmwood	1985	1985	$36,427	1985	$36,427
1259	Kalamazoo	Kalamazoo	812 S. Westnedge	1993	1993	$175,684	1993	$175,684
1226	Kalamazoo	Kalamazoo	812 S. Westnedge	1991	1992	$84,175	n/a	n/a
1339	Kalamazoo	Kalamazoo	821 W. South	1981	1985	$150,000	n/a	n/a
Tx01-0056	Kalamazoo	Kalamazoo	906 W. Lovell St	2001	2001	$75,000	n/a	n/a
1382	Grand Rapids	Kent	1 Ionia	1984	1984	$650,000	n/a	n/a
2586	Grand Rapids	Kent	100 Commerce Ave Se	1999	Part 1 only	Part 1 only	n/a	n/a
2455	Grand Rapids	Kent	101 S. Division Av	1999	1999	$3,700,000	n/a	n/a
Tx01-0054	Grand Rapids	Kent	101 Sheldon Blvd. SE	2001	2001	$2,000,000	n/a	n/a
1374	Grand Rapids	Kent	102-108 Monroe	1981	1981	$500,000	n/a	n/a
1369	Grand Rapids	Kent	103 College	1980	1981	$150,000	n/a	n/a
1377	Grand Rapids	Kent	1033 Lake Drive	1982	1984	$900,000	1984	$900,000
2201	Grand Rapids	Kent	120 Ionia	1998	1998	$2,800,000	n/a	n/a
823	Grand Rapids	Kent	122 S. Division	1996	1996	$180,000	n/a	n/a

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1387	Grand Rapids	Kent	123-145 Ottawa, 104-124 Monroe	1985	1985	$8,000,000	1987	$4,982,619
1368	Grand Rapids	Kent	124 E. Fulton	1981	1981	$30,000	1981	$30,000
1371	Grand Rapids	Kent	124 E. Fulton	1984	1984	$20,000	1984	$20,000
1100	Grand Rapids	Kent	124 E. Fulton	1988	1988	$100,000	n/a	n/a
1363	Grand Rapids	Kent	1315 Walker	1986	1986	$4,500,000	n/a	n/a
1708	Grand Rapids	Kent	136 S. Division	1997	1997	$625,000	2000	$625,000
1373	Grand Rapids	Kent	139 Pearl	1985	1985	$700,000	n/a	n/a
3042	Grand Rapids	Kent	1430 Monroe Av	2001	2001	$4,500,000	n/a	n/a
213	Grand Rapids	Kent	16 Ionia, SW	1995	1997	$1,300,000	1997	$1,973,318
1112	Grand Rapids	Kent	166 Lafayette	1989	1989	$330,409	1989	$330,409
1383	Grand Rapids	Kent	18-24 Division	1983	1983	$744,853	1983	$744,853
1366	Grand Rapids	Kent	188 Monroe	1978	1979	$300,000	1979	$300,000
1394	Grand Rapids	Kent	190 Monroe	1981	1981	$1,400,000	1982	$1,600,000
1364	Grand Rapids	Kent	20-28 Commerce	1981	1981	$3,000,000	1985	$3,600,940
1376	Grand Rapids	Kent	21 Ionia	1981	1981	$2,500,000	1984	$1,624,500
2950	Grand Rapids	Kent	217 W. Main	2000	2000	$22,370	2000	$16,159
1361	Grand Rapids	Kent	220 Lyon	1982	1982	$7,000,000	1982	$5,805,000
1396	Grand Rapids	Kent	222 East Fulton	1983	1983	$135,000	1984	$94,000
Tx01-0036	Grand Rapids	Kent	228-230 St. Charles St	2001	2001	$202,000	2001	$202,000
2588	Grand Rapids	Kent	231 Paris Avenue	1999	2000	$120,000	n/a	n/a
1391	Grand Rapids	Kent	235 Lyon	1983	1984	$50,000	1986	$41,234
1046	Grand Rapids	Kent	240 Lyon	1986	1986	$121,000	1989	$121,000
2785	Grand Rapids	Kent	243-45 Union	2000	2000	$15,000	n/a	n/a
913	Grand Rapids	Kent	25 Ionia SW	1996	1999	$1,000,000	1999	$1,000,000
Tx01-0011	Grand Rapids	Kent	25 S. Davison Av	2001	2001	$5,000,000	n/a	n/a
2301	Grand Rapids	Kent	26 Ionia SW	1998	Part 1 only - CL	Part 1 only - CL	n/a	n/a
626	Grand Rapids	Kent	26 Sheldon	1996	1996	$2,750,000	1999	$2,750,000
2960	Grand Rapids	Kent	265 Henry SE	2000	2000	$68,000	2000	$68,000
Tx01-0022	Grand Rapids	Kent	265 Union SE	2001	2001	$30,000	n/a	n/a
2618	Grand Rapids	Kent	29 Gay	1999	1999	$56,030	n/a	n/a
2420	Grand Rapids	Kent	300 State SE	1999	2001	$102,000	2001	$48,908
557	Grand Rapids	Kent	301-303 Crescent	1996	1994	$90,000	1997	$130,292
2630	Grand Rapids	Kent	312 Logan	1999	1999	$40,000	2000	$40,000
2475	Grand Rapids	Kent	315 Commerce Avenue	1999	1999	$11,000,000	n/a	n/a
1370	Grand Rapids	Kent	32 W. Fulton	1986	1986	$1,600,000	n/a	n/a

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
2220	Grand Rapids	Kent	320 SE Charles	1999	1999	$65,000	n/a	n/a
2782	Grand Rapids	Kent	321 Madison Av	2001	2001	$50,000	n/a	n/a
494	Grand Rapids	Kent	323 S. Division Ave.	1992	1993	$3,500,000	1995	$4,019,884
3031	Grand Rapids	Kent	329 Charles	2000	2000	$88,300	2000	$88,300
1223	Grand Rapids	Kent	3333 S. Division	1992	1994	$400,000	1994	$475,000
1266	Grand Rapids	Kent	336 Paris	1994	1994	$65,000	1994	$65,000
1222	Grand Rapids	Kent	339 S. Division	1992	1994	$500,000	1994	$575,000
1267	Grand Rapids	Kent	342 Paris	1994	1994	$85,000	1994	$85,000
1987	Grand Rapids	Kent	34-50 Monroe Center	1998	1998	$2,300,000	n/a	n/a
1696	Grand Rapids	Kent	347-355 S. Division	1997	1999	$1,072,000	1999	$1,072,000
1365	Grand Rapids	Kent	40 Pearl St NW	1981	1981	$1,500,000	n/a	n/a
2740	Grand Rapids	Kent	40 Pearl St NW	1999	1999	$4,500,000	n/a	n/a
2065	Grand Rapids	Kent	400 Bridge St NW	2001	2001	$1,222,724	2001	$1,222,724
1398	Grand Rapids	Kent	401-403 Cherry Street	1981	1981	$1,500,000	n/a	n/a
2066	Grand Rapids	Kent	404 Bridge St NW	2001	2001	$1,000,000	2001	$1,556,195
1375	Grand Rapids	Kent	40-44 Lafayette	1982	1982	$450,000	1983	$450,000
2998	Grand Rapids	Kent	411-413 Eastern SE	2001	2001	$45,000	2002	$30,634
2783	Grand Rapids	Kent	431 Lyon	2000	2000	$50,000	2000	$79,832
594	Grand Rapids	Kent	431 Union	1996	1996	$85,000	1996	$85,000
1163	Grand Rapids	Kent	442 Madison	1987	1987	$350,000	1988	$391,615
1154	Grand Rapids	Kent	450 Madison	1986	1986	$1,447,706	1987	$1,447,706
1108	Grand Rapids	Kent	455 Cherry	1989	1989	$200,000	1989	$200,000
1367	Grand Rapids	Kent	45-50 Ionia	1981	1981	$3,000,000	n/a	n/a
2059	Grand Rapids	Kent	505 College	1998	1999	$250,000	2000	$250,000
1115	Grand Rapids	Kent	510 Wealthy	1988	1989	$30,000	1989	$67,400
1094	Grand Rapids	Kent	534 Wealthy	1988	1988	$59,500	1988	$59,500
1173	Grand Rapids	Kent	535 Fountain	1986	1987	$123,270	1987	$123,270
1379	Grand Rapids	Kent	545 Fountain	1983	1983	$100,000	1983	$100,000
1120	Grand Rapids	Kent	55 Prospect	1989	1989	$80,000	1989	$70,000
1825	Grand Rapids	Kent	575 Madison	1997	2000	$80,000	2000	$157,247
2080	Grand Rapids	Kent	58-60 Ionia	1998	1999	$1,200,000	1999	$1,594,903
1378	Grand Rapids	Kent	60 Monroe	1985	1985	$2,400,000	n/a	n/a
1797	Grand Rapids	Kent	62 Commerce SW	1997	1998	$675,000	1998	$675,000
2200	Grand Rapids	Kent	64 Ionia	1998	1998	$305,000	2000	$240,000
1362	Grand Rapids	Kent	7 Ionia	1980	1980	$120,000	1982	$120,000

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1273	Grand Rapids	Kent	70-74 Ionia	1994	1994	$3,350,000	n/a	n/a
2343	Grand Rapids	Kent	71 S. Division	1999	1999	$200,000	n/a	n/a
2962	Grand Rapids	Kent	72 Sheldon Blvd SE	2000	2000	$6,500,000	n/a	n/a
1604	Grand Rapids	Kent	742 Wealthy SE	1997	1998	$200,000	2001	$200,000
911	Grand Rapids	Kent	8 Ionia SW	1996	1997	$600,000	n/a	n/a
912	Grand Rapids	Kent	89-99 Monroe Center	1996	2001	$2,520,000	2001	$2,520,000
Tx01-0037	Grand Rapids	Kent	921 Fairmount SE	2001	2001	$50,000	2001	$50,000
Tx01-0034	Grand Rapids	Kent	930-936 Wealthy	2001	Part 1 only - CL	Part 1 only - CL	n/a	n/a
2397	Grand Rapids	Kent	940 Monroe Ave NW	1999	2001	$20,000,000	2002	$27,500,000
Tx01-0035	Grand Rapids	Kent	959 Wealthy St SE	2001	2001	$300,000	n/a	n/a
1395	Grand Rapids	Kent	98 Monroe Center	1981	1981	$240,000	1981	$125,000
2199	Luther	Lake	One Mile Road	1999	1999	$40,000	n/a	n/a
2697	Metamora	Lapeer	4012 Oak Street	2000	2000	$50,000	n/a	n/a
1399	North Branch	Lapeer	4046 Huron	1980	1980	$400,000	1982	$400,000
1402	Leland	Leelanau	101 N. Main	1984	1984	$70,000	1984	$70,000
1401	Leland	Leelanau	104 River Street	1983	1983	$50,000	n/a	n/a
1400	Leland	Leelanau	105 N. Main	1983	1983	$70,500	1984	$68,000
479	Northport	Leelanau	101 N. Mill St	1995	1995	$100,000	1998	$160,000
1132	Adrian	Lenawee	126 E. Church	1989	1989	$518,948	1989	$518,948
497	Adrian	Lenawee	9776 Stoddard Rd	1995	1995	$40,000	n/a	n/a
1095	Tecumseh	Lenawee	106 W. Chicago	1988	1988	$75,000	n/a	n/a
1221	Tecumseh	Lenawee	710 West Chicago	1994	1994	$190,000	1994	$190,000
1144	Howell	Livingston	112 Grand River	1990	1990	$99,000	1991	$99,000
1231	Howell	Livingston	117 W. Grand River	1992	1994	$170,000	1994	$258,222
1409	Mackinac Island	Mackinac	Grand Hotel Avenue	1981	1981	$3,000,000	n/a	n/a
853	Mackinac Island	Mackinac	Main Street	1980	1980	$450,000	1980	$450,000
1411	Mackinac Island	Mackinac	Main Street	1985	1985	$2,100,000	n/a	n/a
1412	Romeo	Macomb	101-103 South Main	1982	1982	$48,000	1982	$48,000
1169	Romeo	Macomb	260-262 N. Bailey	1998	1988	$50,000	1988	$50,000
2538	Warren	Macomb	Van Dyke Ave	1999	2001	$86,000,000	n/a	n/a
927	Manistee	Manistee	345 River St	1997	1998	$150,000	1998	$350,000
1413	Manistee	Manistee	387 River	1983	1983	$30,000	1983	$30,000
1620	Manistee	Manistee	50 Filer St	1997	1998	$1,200,000	n/a	n/a
1414	Onekama	Manistee	8513 S. Portage Point Dr	1985	1985	$736,000	n/a	n/a
1417	Marquette	Marquette	101 S. Front	1984	1984	$250,000	n/a	n/a

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Tx01-0019	Marquette	Marquette	210 N. Front	2001	2001	$1,500,000	n/a	n/a
674	Marquette	Marquette	230 N. Front St	1996	1996	$2,500,000	1997	$5,300,000
1418	Marquette	Marquette	330 East Ridge	1981	1981	$6,000	n/a	n/a
1102	Marquette	Marquette	County Road 550	1988	1988	$2,000,000	n/a	n/a
1416	Marquette	Marquette	n/a	1978	1978	$600,000	1978	$600,000
1986	Big Rapids	Mecosta	1 S. Michigan	1986	1986	$215,000	n/a	n/a
1036	Big Rapids	Mecosta	101 S. Michigan	1986	1986	$600,000	n/a	n/a
1089	Menominee	Menominee	104-108 Sixth	1988	1988	$100,000	n/a	n/a
1433	Menominee	Menominee	111-115 Fifth Avenue	1984	1984	$200,000	1985	$200,000
1431	Menominee	Menominee	219 W. Fourth	1981	1981	$50,000	n/a	n/a
1110	Menominee	Menominee	405-421 First St	1989	1989	$200,000	n/a	n/a
1158	Menominee	Menominee	450 1st Street	1987	1987	$250,000	1988	$500,000
1421	Menominee	Menominee	451 First Street	1982	1982	$12,250	1983	$13,000
1434	Menominee	Menominee	453-455 First	1984	1984	$100,000	1985	$100,000
1432	Menominee	Menominee	457-459-461	1984	1984	$300,000	1985	$300,000
1424	Menominee	Menominee	509-513 First	1985	1985	$120,000	n/a	n/a
1429	Menominee	Menominee	513 First	1980	1980	$10,000	n/a	n/a
1422	Menominee	Menominee	521 First Street	1985	1985	$110,000	1985	$110,000
1257	Menominee	Menominee	534 First	1993	1993	$92,000	1993	$92,000
1423	Menominee	Menominee	601 First Street	1985	1985	$200,000	1986	$200,000
1426	Menominee	Menominee	801-805 First Street	1981	1981	$30,000	n/a	n/a
1430	Menominee	Menominee	815 First Street	1985	1985	$50,000	n/a	n/a
1437	Menominee	Menominee	Fifth Avenue	1981	1981	$2,000,000	1982	$365,000
1450	Monroe	Monroe	102 E. Front	1983	1983	$387,231	1984	$175,000
1453	Monroe	Monroe	12-16 West Front	1983	1985	$150,000	1986	$150,000
1444	Monroe	Monroe	15 E. Front Street	1982	1982	$150,000	1983	$150,000
1447	Monroe	Monroe	212 E. Front	1983	1983	$140,000	1983	$200,000
1161	Monroe	Monroe	23 W. First	1987	1987	$240,000	1988	$196,000
1155	Monroe	Monroe	25 Washington	1983	1983	$175,000	1988	$107,500
1056	Monroe	Monroe	27-31 West Front	1987	1987	$112,482	n/a	n/a
1452	Monroe	Monroe	319 Washington	1984	1985	$85,000	1985	$85,000
1448	Monroe	Monroe	33 E. Front	1985	1986	$220,000	n/a	n/a
1449	Monroe	Monroe	405 N. Macomb	1983	1983	$10,000	n/a	n/a
1443	Monroe	Monroe	428 S. Monroe	1986	1986	$400,000	n/a	n/a
1451	Monroe	Monroe	610 W. Elm	1982	1982	$5,500,000	1985	$3,719,600

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1446	Monroe	Monroe	800 West 7th	1982	1982	$4,000,000	1984	$5,622,445
1454	Greenville	Montcalm	100 N. Lafayette	1980	1980	$500,000	n/a	n/a
1457	Muskegon	Muskegon	297 West Clay	1981	1981	$3,000,000	1985	$2,680,000
1461	Muskegon	Muskegon	318 Houston	1983	1983	$200,000	1985	$285,000
1462	Muskegon	Muskegon	37 E. Grand	1984	1984	$100,000	n/a	n/a
2949	Muskegon	Muskegon	530-550 Western	2000	2000	$15,500,000	n/a	n/a
1455	Muskegon	Muskegon	557 Western	1983	1983	$50,000	1983	$50,000
1463	Muskegon	Muskegon	561 W. Western	1985	1986	$145,000	n/a	n/a
1459	Muskegon	Muskegon	585 W. Clay	1982	1982	$20,000	1984	$27,000
216	Muskegon	Muskegon	605 Western	1994	1995	$250,000	1996	$219,911
1458	Muskegon	Muskegon	610 W. Western	1986	1986	$380,000	n/a	n/a
1464	Birmingham	Oakland	245 S. Eton	1985	1985	$80,000	1985	$80,000
1469	Clarkston	Oakland	11 N. Main	1985	1985	$100,000	n/a	n/a
1470	Clarkston	Oakland	21 Church	1986	1986	$10,300	1986	$10,300
1465	Clarkston	Oakland	52 N. Main	1981	1981	$191,000	1981	$191,000
1467	Holly	Oakland	110 Battle	1979	1979	$250,000	1980	$250,000
3049	Holly	Oakland	112-112 1/2 S. Saginaw	2000	2001	$100,000	n/a	n/a
166	Holly	Oakland	206 Washington	1995	1995	$19,163	1995	$19,163
1468	Milford	Oakland	213 W. Huron	1984	1984	$80,000	n/a	n/a
2002	Pontiac	Oakland	1 Lafayette	1998	1998	$750,000	2000	$480,098
1045	Pontiac	Oakland	1-3 Saginaw Street	1986	1986	$916,069	1990	$916,069
1466	Pontiac	Oakland	18 W. Pike	1983	1983	$775,000	1984	$328,883
1189	Pontiac	Oakland	205 W. Huron	1987	1987	$80,000	1987	$80,000
888	Pontiac	Oakland	2-4 N. Saginaw	1996	1997	$675,000	1997	$675,000
2958	Pontiac	Oakland	29 W. Lawrence	2001	2001	$425,000	n/a	n/a
2105	Pontiac	Oakland	30 N. Saginaw LLC	1998	Part 1 only - CL	Part 1 only - CL	n/a	n/a
Tx01-0053	Pontiac	Oakland	41 Saginaw St	2001	2001	$1,691,907	n/a	n/a
499	Pontiac	Oakland	5 N. Saginaw	1995	1997	$519,300	1997	$543,300
2448	Pontiac	Oakland	67-69 W. Huron	1999	2001	$300,000	1999	$342,151
500	Pontiac	Oakland	9-11 N. Saginaw	1995	1997	$697,200	1997	$733,200
57	Rochester	Oakland	300 Main St	1993	1995	$200,000	1996	$180,000
1037	Rochester	Oakland	340 Main Street	1986	1987	$200,000	n/a	n/a
2005	Rochester	Oakland	400 Water St	1998	1999	$3,734,028	1999	$3,734,028
1085	Union Lake	Oakland	722 Farr	1998	1999	$450,000	n/a	n/a
1471	Ontonagon	Ontonagon	601 Trap	1983	1983	$120,000	n/a	n/a

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1473	Grand Haven	Ottawa	201-203 Washington	1985	1985	$500,000	n/a	n/a
1472	Holland	Ottawa	108 E. 8th	1983	1985	$220,000	1985	$250,000
Tx01-0039	Spring Lake	Ottawa	107 S. Division	2001	2001	$140,000	n/a	n/a
3028	Frankenmuth	Saginaw	245 S Main	2001	Part 1 only	Part 1 only	n/a	n/a
1481	Saginaw	Saginaw	107 S. Washington	1981	1981	$4,500,000	1983	$4,500,000
1179	Saginaw	Saginaw	108 N. Niagara	1987	1987	$178,000	1987	$178,000
1052	Saginaw	Saginaw	110 N. Niagara	1986	1987	$18,000	1987	$18,000
1165	Saginaw	Saginaw	131-141 N. Water	1987	1987	$1,600,000	1988	$1,470,000
1477	Saginaw	Saginaw	1573 S. Washington	1981	1981	$200,000	n/a	n/a
1476	Saginaw	Saginaw	1577 S. Washington	1981	1981	$25,000	n/a	n/a
1175	Saginaw	Saginaw	1581 S. Washington	1986	1986	$384,181	1987	$384,181
1478	Saginaw	Saginaw	1581 S. Washington	1981	1981	$440,000	n/a	n/a
1140	Saginaw	Saginaw	1631 Brockway	1990	1990	$99,000	1990	$56,000
1480	Saginaw	Saginaw	1647 S. Washington	1985	1985	$175,000	1985	$175,000
1484	Saginaw	Saginaw	1840 North Michigan	1983	1984	$75,000	1984	$45,002
Tx01-0049	Saginaw	Saginaw	234 South Water St	2001	Part 1 only	Part 1 only	n/a	n/a
1479	Saginaw	Saginaw	401 Court	1983	1983	$1,000,000	n/a	n/a
1482	Saginaw	Saginaw	n/a	1981	1981	$1,100,000	1981	$1,100,000
2003	Lexington	Sanilac	7156 Huron	1998	1999	$150,000	n/a	n/a
1107	Owosso	Shiawassee	220-222 E. Exchange	1989	1989	$92,700	1990	$92,700
1139	Owosso	Shiawassee	529 Corunna	1990	1990	$50,000	1990	$50,000
1488	Owosso	Shiawassee	900 W. Main	1981	1981	$51,258	1980	$51,258
1842	Perry	Shiawassee	115 W. Second	1997	1998	$160,000	1998	$160,000
1070	Port Huron	St. Clair	1026 Military	1987	1987	$3,600,000	n/a	n/a
1254	Port Huron	St. Clair	201-205 Huron	1993	1993	$100,000	1994	$100,000
Tx01-0038	Port Huron	St. Clair	540 Bard St	2001	2001	$8,148,078	2001	$8,148,078
Tx01-0050	Port Huron	St. Clair	800 Military St	2001	Part 1 only	Part 1 only	n/a	n/a
1187	Three Rivers	St. Joseph	105 N. Main	1986	1987	$9,000	1987	$9,875
Tx01-0002	Three Rivers	St. Joseph	52-54 N. Main St	2001	2001	$1,500,000	n/a	n/a
Tx01-0026	Three Rivers	St. Joseph	55-57 N. Main St.	2001	2001	$400,000	n/a	n/a
Tx01-0020	Three Rivers	St. Joseph	56 N. Main St	2001	2001	$210,000	n/a	n/a
1151	Caro	Tuscola	200 S. State	1991	1991	$985,000	1992	$1,565,490
1750	Caro	Tuscola	2515 Akron Rd E	1997	Part 1 only - CL	Part 1 only - CL	n/a	n/a
1489	Ann Arbor	Washtenaw	110 Fourth	1984	1984	$1,900,000	n/a	n/a
1091	Ann Arbor	Washtenaw	110 North	1988	1988	$1,666,654	1988	$1,666,654

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915	Ann Arbor	Washtenaw	112 W. Washington	1993	1996	$150,000	1996	$150,000
1235	Ann Arbor	Washtenaw	112 West Washington	1992	1993	$250,000	n/a	n/a
1496	Ann Arbor	Washtenaw	114 N. Division	1984	1984	$105,720	1984	$105,720
1236	Ann Arbor	Washtenaw	114 W. Washington	1993	1997	$250,000	n/a	n/a
822	Ann Arbor	Washtenaw	114-120 E Washington	1996	1996	$1,697,523	1996	$1,697,523
1492	Ann Arbor	Washtenaw	121 W. Washington	1982	1982	$1,500,000	n/a	n/a
1802	Ann Arbor	Washtenaw	1324 Pontiac Trail	1998	1997	$150,000	1998	$150,000
1498	Ann Arbor	Washtenaw	1327 Jones Drive	1979	1981	$1,200,000	1984	$1,200,000
2202	Ann Arbor	Washtenaw	1402 Hill	1999	2000	$64,000	n/a	n/a
Tx01-0028	Ann Arbor	Washtenaw	200-206 N. 4th	2001	Part 1 only	Part 1 only	n/a	n/a
1526	Ann Arbor	Washtenaw	201 Mulholland	1981	1982	$250,000	1984	$382,954
1533	Ann Arbor	Washtenaw	201-205 S. Main	1982	1982	$2,500,000	n/a	n/a
1520	Ann Arbor	Washtenaw	2015 Washtenaw	1985	1985	$900,000	n/a	n/a
Tx01-0027	Ann Arbor	Washtenaw	208-212 N. 4th	2001	Part 1 only	Part 1 only	n/a	n/a
244	Ann Arbor	Washtenaw	211 S. Fourth	1995	Part 1 only - CL	Part 1 only - CL	n/a	n/a
240	Ann Arbor	Washtenaw	213 S. Fourth Ave	1995	Part 1 only - CL	Part 1 only - CL	n/a	n/a
Tx01-0033	Ann Arbor	Washtenaw	213-215 S. Ashley	2001	Part 1 only	Part 1 only	n/a	n/a
242	Ann Arbor	Washtenaw	215 S. Fourth	1995	Part 1 only - CL	Part 1 only - CL	n/a	n/a
1521	Ann Arbor	Washtenaw	219-223 E. Washington	1983	1983	$310,000	n/a	n/a
1646	Ann Arbor	Washtenaw	223 E. Ann St	1997	1997	$2,600,000	n/a	n/a
169	Ann Arbor	Washtenaw	306-310 S. Main St	1995	1995	$1,500,000	n/a	n/a
1247	Ann Arbor	Washtenaw	321 North	1993	1993	$225,000	n/a	n/a
1523	Ann Arbor	Washtenaw	322 E. Washington	1983	1983	$210,156	1983	$210,156
1506	Ann Arbor	Washtenaw	326 W. Liberty	1981	1981	$50,000	1981	$50,000
1159	Ann Arbor	Washtenaw	326-330 South State	1987	1987	$300,000	1987	$300,000
1522	Ann Arbor	Washtenaw	332-334 E. Michigan	1983	1983	$266,000	1983	$266,000
1493	Ann Arbor	Washtenaw	405 Fourth	1985	1986	$1,150,000	1991	$2,975,000
1211	Ann Arbor	Washtenaw	415 North Main	1991	1991	$70,000	1991	$70,000
1985	Ann Arbor	Washtenaw	424 W. Washington	1998	Part 1 only - CL	Part 1 only - CL	n/a	n/a
2956	Ann Arbor	Washtenaw	529 S. Ashley	2000	2000	$80,000	2000	$80,000
1494	Ann Arbor	Washtenaw	538 N. Division	1983	1983	$310,000	1984	$363,800
2954	Ann Arbor	Washtenaw	609 W. Washington	2001	2001	$14,000	n/a	n/a
1491	Ann Arbor	Washtenaw	617 E. Huron	1980	1980	$200,000	1981	$200,000
2418	Ann Arbor	Washtenaw	924 N. Main St	1999	Part 1 only - CL	Part 1 only - CL	n/a	n/a
2959	Dexter	Washtenaw	8122 Main St	1999	1999	$130,000	n/a	n/a

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1206	Manchester	Washtenaw	138-140 E. Main	1991	1991	$281,000	1991	$281,000
1051	Ypsilanti	Washtenaw	104 West Michigan	1986	1987	$135,000	1988	$135,000
1503	Ypsilanti	Washtenaw	106 West Michigan	1985	1986	$50,000	n/a	n/a
1083	Ypsilanti	Washtenaw	110 Pearl	1988	1988	$300,766	1988	$300,766
1086	Ypsilanti	Washtenaw	110 W. Michigan	1988	1988	$25,000	1988	$25,000
1531	Ypsilanti	Washtenaw	115 W. Michigan	1982	1982	$35,000	1983	$60,000
1499	Ypsilanti	Washtenaw	124 Pearl	1979	1979	$500,000	1980	$500,000
1213	Ypsilanti	Washtenaw	126 W. Michigan	1992	1992	$41,200	1992	$41,200
1495	Ypsilanti	Washtenaw	13 N. Washington	1983	1984	$85,000	1984	$85,000
1529	Ypsilanti	Washtenaw	130 N. Huron	1981	1981	$180,000	n/a	n/a
1497	Ypsilanti	Washtenaw	17-21 E. Cross	1981	1981	$809,000	n/a	n/a
1527	Ypsilanti	Washtenaw	206 N. Huron	1979	1979	$150,000	n/a	n/a
917	Ypsilanti	Washtenaw	206 S. Huron	1996	1997	$675,160	1997	$675,160
2028	Ypsilanti	Washtenaw	210 W. Cross	1998	1998	$11,401,761	2001	$11,401,761
1164	Ypsilanti	Washtenaw	227 N. Grove	1987	1987	$160,000	1988	$190,000
1038	Ypsilanti	Washtenaw	29 E. Cross	1986	1987	$140,000	1992	$130,000
1073	Ypsilanti	Washtenaw	30-36 N. Washington	1987	1987	$400,000	1989	$650,000
1524	Ypsilanti	Washtenaw	308-312 N. River	1980	1980	$100,000	n/a	n/a
1171	Ypsilanti	Washtenaw	311 N. Adams	1986	1986	$18,000	1986	$16,000
1490	Ypsilanti	Washtenaw	32-42 N. Huron	1985	1986	$250,000	1986	$250,000
1182	Ypsilanti	Washtenaw	39-41 E. Cross	1986	1987	$136,000	1987	$136,000
1219	Ypsilanti	Washtenaw	415 North Huron	1992	1992	$150,000	1992	$150,000
1525	Ypsilanti	Washtenaw	422 N. Huron	1980	1981	$10,000	1981	$10,000
1160	Ypsilanti	Washtenaw	5 S. Washington	1987	1987	$105,000	1987	$105,000
1528	Ypsilanti	Washtenaw	601 Forest	1981	1981	$57,000	1981	$117,000
1061	Ypsilanti	Washtenaw	7 S. Washington	1987	1987	$15,000	1990	$120,000
1141	Ypsilanti	Washtenaw	7 S. Washington	1990	1990	$120,000	1990	$120,000
1557	Detroit	Wayne	10 W. Adams	1982	1982	$500,000	1983	$500,000
1203	Detroit	Wayne	100 River Place	1991	1991	$8,000,000	1994	$10,483,329
1146	Detroit	Wayne	10410 E. Jefferson Ave	1990	1990	$5,400,000	n/a	n/a
1596	Detroit	Wayne	1077 Van Dyke	1984	1984	$10,000	n/a	n/a
1595	Detroit	Wayne	1085 Van Dyke	1984	1985	$707,857	n/a	n/a
1544	Detroit	Wayne	1096 Van Dyke	1980	1981	$184,000	1981	$184,000
1597	Detroit	Wayne	1099 Van Dyke	1984	1984	$1,200,000	n/a	n/a
1568	Detroit	Wayne	1116 Iroquois	1985	1986	$175,000	n/a	n/a

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1566	Detroit	Wayne	112 Seward	1985	1985	$550,000	n/a	n/a
1147	Detroit	Wayne	112 Seward	1990	1990	$1,000,000	n/a	n/a
1565	Detroit	Wayne	120 Seward	1985	1985	$1,300,000	n/a	n/a
1581	Detroit	Wayne	1214-1230 Griswold	1980	1980	$4,000,000	1981	$3,982,100
1547	Detroit	Wayne	1232 Labrosse	1983	1984	$8,000	1984	$8,000
Tx01-0044	Detroit	Wayne	1241 Woodward	2001	2001	$10,000,000	n/a	n/a
Tx01-0041	Detroit	Wayne	1247 Woodward	2001	Part 1 only	Part 1 only	n/a	n/a
Tx01-0045	Detroit	Wayne	1249 Woodward	2001	Part 1 only	Part 1 only	n/a	n/a
1162	Detroit	Wayne	1250 Labrosse	1987	1987	$45,000	1987	$45,000
592	Detroit	Wayne	1250 Library Ave	1995	Part 1 only - CL	Part 1 only - CL	n/a	n/a
1579	Detroit	Wayne	1258 Washington	1980	1980	$1,300,000	1982	$1,296,255
Tx01-0046	Detroit	Wayne	1261 Woodward	2001	Part 1 only	Part 1 only	n/a	n/a
1593	Detroit	Wayne	127 Seward	1983	1983	$132,000	1984	$99,820
1055	Detroit	Wayne	1274 Library	1987	1987	$1,750,000	1989	$1,750,000
Tx01-0042	Detroit	Wayne	1275-1279 Woodward	2001	Part 1 only	Part 1 only	n/a	n/a
Tx01-0043	Detroit	Wayne	1281 Woodward	2001	Part 1 only	Part 1 only	n/a	n/a
1204	Detroit	Wayne	1308 Broadway	1991	1991	$2,000,000	1993	$2,796,732
1549	Detroit	Wayne	137 Cadillac	1981	1981	$800,000	n/a	n/a
1554	Detroit	Wayne	1380 E. Jefferson	1982	1982	$210,000	1984	$217,124
1584	Detroit	Wayne	1384 Michigan	1984	1984	$450,000	n/a	n/a
1548	Detroit	Wayne	1394 E. Jefferson	1984	1984	$350,000	1984	$350,000
Tx01-0007	Detroit	Wayne	1395 Antietam	2001	2001	$6,000,000	n/a	n/a
1898	Detroit	Wayne	14 Charlotte	1997	1998	$40,000	n/a	n/a
495	Detroit	Wayne	1407-19 Randolph	1995	1997	$2,000,000	1996	$2,000,000
1201	Detroit	Wayne	1416-32 Michigan	1991	1998	$650,000	n/a	n/a
1152	Detroit	Wayne	1420 Washington	1990	1990	$2,700,000	n/a	n/a
Tx01-0047	Detroit	Wayne	1425-33 Woodward	2001	Part 1 only	Part 1 only	n/a	n/a
3003	Detroit	Wayne	1426 Woodward	2000	2000	$5,000,000	n/a	n/a
1215	Detroit	Wayne	1435 Center	1991	1992	$1,500,000	1993	$1,927,974
Tx01-0048	Detroit	Wayne	1437 Woodward	2001	Part 1 only	Part 1 only	n/a	n/a
3004	Detroit	Wayne	1448 Woodward	2000	2000	$5,000,000	n/a	n/a
2590	Detroit	Wayne	1453 Hubbard	2000	2000	$1,600,000	2002	$2,088,349
446	Detroit	Wayne	1502-1508 Randolph	1995	1998	$2,000,000	1996	$2,000,000
1569	Detroit	Wayne	151 West Fort Street	1980	1980	$75,000	n/a	n/a
1078	Detroit	Wayne	1534-38 E. Hancock	1987	1987	$150,000	1989	$115,727

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1538	Detroit	Wayne	1539 Washington	1983	1985	$18,000,000	n/a	n/a
1551	Detroit	Wayne	1548 Woodward	1981	1981	$6,000,000	n/a	n/a
Tx01-0001	Detroit	Wayne	1616 Merrick Ave	2001	2001	$350,000	n/a	n/a
170	Detroit	Wayne	1707 VanDyke	1995	2000	$67,000	1996	$52,000
Tx01-0017	Detroit	Wayne	1737 25th St	2001	Part 1 only	Part 1 only	n/a	n/a
Tx01-0016	Detroit	Wayne	1739-55 25th St	2001	Part 1 only	Part 1 only	n/a	n/a
1536	Detroit	Wayne	1942 W. Grand	1985	1985	$600,000	n/a	n/a
1208	Detroit	Wayne	1981 W. McNichols	1992	1992	$1,530,000	1994	$1,211,097
1207	Detroit	Wayne	2003 W. McNichols	1991	1992	$837,000	1994	$1,202,604
1209	Detroit	Wayne	2025 McNichols	1991	1992	$837,000	1993	$1,307,537
1068	Detroit	Wayne	20301 Oakwood	1987	1987	$6,000,000	1990	$7,374,059
1105	Detroit	Wayne	2100 Woodward	1989	1989	$263,000	1990	$263,000
1098	Detroit	Wayne	2111 Woodward	1988	1988	$18,000,000	1989	$18,000,000
1053	Detroit	Wayne	227 Iron	1986	1987	$9,000,000	n/a	n/a
665	Detroit	Wayne	227-239 E. Palmer Ave	1990	Part 1 only - CL	Part 1 only - CL	n/a	n/a
666	Detroit	Wayne	227-239 E. Palmer Ave	1990	Part 1 only - CL	Part 1 only - CL	n/a	n/a
1578	Detroit	Wayne	232 W. Grand	1980	1980	$5,000,000	1982	$4,332,217
2787	Detroit	Wayne	232-34 E. Grand Blvd	2000	2001	$650,000	n/a	n/a
1540	Detroit	Wayne	233 S. Main	1981	1981	$150,000	1982	$150,000
1580	Detroit	Wayne	234 State	1980	1980	$5,000,000	1982	$5,000,000
1272	Detroit	Wayne	235 E. Main	1994	1994	$1,600,000	n/a	n/a
1576	Detroit	Wayne	2453-69 Russell	1981	1981	$22,000	n/a	n/a
Tx01-0013	Detroit	Wayne	25 W. Adams and 25-33 W. Elizabet	2001	2001	$15,000,000	n/a	n/a
2036	Detroit	Wayne	250 E. Grand Blvd	1998	2000	$2,157,000	2000	$2,157,000
1104	Detroit	Wayne	261-263 Edmund	1989	1989	$100,000	n/a	n/a
1277	Detroit	Wayne	2651 W. Jefferson	1993	1994	$1,000,000	1994	$1,000,000
2961	Detroit	Wayne	267 E. Grand River	2000	2000	$1,900,000	n/a	n/a
1553	Detroit	Wayne	2727 Second	1985	1985	$3,600,000	n/a	n/a
2061	Detroit	Wayne	296 E. Grand Blvd	1998	1999	$908,000	1999	$908,000
1066	Detroit	Wayne	3044 W. Grand Blvd	1987	1987	$5,644,765	1987	$5,644,765
1118	Detroit	Wayne	320 E. Grand	1989	1990	$1,300,000	1993	$1,500,000
1629	Detroit	Wayne	3400 Russell	1997	1999	$350,000	n/a	n/a
2062	Detroit	Wayne	356 E. Grand River	1998	1999	$1,800,000	n/a	n/a
1550	Detroit	Wayne	357 Glendale	1984	1985	$4,200,000	n/a	n/a
Tx01-0015	Detroit	Wayne	3615 W. Verner Highway	2001	Part 1 only	Part 1 only	n/a	n/a

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
623	Detroit	Wayne	3709-11 Trumbull	1996	1996	$90,000	n/a	n/a
627	Detroit	Wayne	3721-23 Trumbull	1996	1996	$90,000	n/a	n/a
1545	Detroit	Wayne	3751-73 Second	1982	1982	$500,000	1982	$752,916
1241	Detroit	Wayne	3751-73 Second	1991	1991	$327,000	1993	$826,298
974	Detroit	Wayne	388 W. Grand Blvd	1997	1999	$1,000,000	1999	$1,000,000
559	Detroit	Wayne	3933-35 Trumbull	1996	1996	$400,000	n/a	n/a
2748	Detroit	Wayne	3941-43 W. Lafayette	2000	2000	$35,000	n/a	n/a
3035	Detroit	Wayne	3985 Trumbull Ave	2000	2001	$400,000	2002	$400,000
1695	Detroit	Wayne	400 W. Grand River	1997	1997	$700,000	1998	$700,000
1717	Detroit	Wayne	405 E. Ferry	1997	1999	$400,000	2000	$428,586
1559	Detroit	Wayne	407 E. Fort	1984	1984	$3,300,000	n/a	n/a
577	Detroit	Wayne	4129 Trumbull Ave	1996	1996	$200,000	n/a	n/a
977	Detroit	Wayne	4142 Cass	1997	2000	$500,000	n/a	n/a
Tx01-0021	Detroit	Wayne	41-47 Burrgoughs Ave	2001	2001	$6,300,000	n/a	n/a
558	Detroit	Wayne	4147 Trumbull	1996	1996	$100,000	n/a	n/a
60	Detroit	Wayne	415 Brainard St	1994	1998	$2,500,000	n/a	n/a
1574	Detroit	Wayne	421 E. Perry	1984	1984	$24,900	1984	$24,900
474	Detroit	Wayne	4229 Cass	1995	1995	$850,000	1997	$2,700,000
578	Detroit	Wayne	4231-35 Trumbull	1996	1996	$67,000	n/a	n/a
1718	Detroit	Wayne	429-31 E. Ferry	1997	Part 1 only - CL	Part 1 only - CL	n/a	n/a
825	Detroit	Wayne	4324-28 Commonwealth	1996	1996	$90,000	1996	$90,000
1232	Detroit	Wayne	440 Commonwealth	1992	1992	$270,840	1993	$270,840
1716	Detroit	Wayne	440 E. Ferry	1997	Part 1 only - CL	Part 1 only - CL	n/a	n/a
1233	Detroit	Wayne	4404 Commonwealth	1992	1992	$631,960	n/a	n/a
1586	Detroit	Wayne	4413-17 Second Avenue	1982	1982	$800,000	1983	$850,000
1715	Detroit	Wayne	441-443 East Ferry	1997	1998	$300,000	2000	$440,220
973	Detroit	Wayne	451-59 E. Ferry	1997	1997	$190,000	n/a	n/a
1583	Detroit	Wayne	453 Martin Luther King	1982	1982	$225,000	n/a	n/a
2580	Detroit	Wayne	4609 Second Ave	2000	2000	$37,560	2000	$37,560
406	Detroit	Wayne	4612 Woodward	2000	2000	$4,445,000	1999	$6,885,443
2591	Detroit	Wayne	465 W. Grand Blvd	2000	2000	$1,600,000	n/a	n/a
3029	Detroit	Wayne	47 E. Adams	2001	2001	$1,500,000	n/a	n/a
579	Detroit	Wayne	4727-31 Trumbull	1996	1997	$150,000	n/a	n/a
1582	Detroit	Wayne	4730-32 Commonwealth	1981	1981	$45,000	1984	$35,000
591	Detroit	Wayne	4732 Third	1996	1997	$220,000	1997	$220,000

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
168	Detroit	Wayne	4800 Commonwealth	1995	1997	$200,000	1997	$225,000
1555	Detroit	Wayne	501 Park Avenue	1980	1980	$26,000,000	n/a	n/a
1122	Detroit	Wayne	501 W. Dunlap	1989	1990	$200,000	n/a	n/a
1587	Detroit	Wayne	514-518 Monroe	1983	1983	$16,000,000	1985	$16,000,000
2655	Detroit	Wayne	5217-5219 Commonweath Avenue	1999	1999	$560,000	n/a	n/a
1535	Detroit	Wayne	5440 Cass	1984	1984	$2,070,098	n/a	n/a
1253	Detroit	Wayne	5510 Woodward	1993	1993	$1,141,357	1994	$1,141,357
1251	Detroit	Wayne	590 Parkview	1992	1998	$800,000	n/a	n/a
1585	Detroit	Wayne	600 Randolph Street	1985	1985	$21,000,000	n/a	n/a
1573	Detroit	Wayne	600 Woodward	1982	1982	$825,752	n/a	n/a
1827	Detroit	Wayne	60-110 East Ferry	1997	2001	$3,000,000	2001	$6,059,331
Tx01-0052	Detroit	Wayne	6200 Second Av	2001	2001	$7,800,000	n/a	n/a
Tx01-0009	Detroit	Wayne	6250 John R	2001	Part 1 only	Part 1 only	n/a	n/a
1149	Detroit	Wayne	628 Delaware	1990	1990	$700,000	1992	$1,015,515
510	Detroit	Wayne	640 W. Willis	1995	1997	$4,000,000	n/a	n/a
1990	Detroit	Wayne	640 W. Canfield	1998	1998	$150,000	n/a	n/a
1563	Detroit	Wayne	640-50 Delaware	1986	1986	$1,650,000	n/a	n/a
2567	Detroit	Wayne	648-650 VanDyke	1999	Part 1 only	Part 1 only	n/a	n/a
1069	Detroit	Wayne	6533 E. Jefferson	1987	1988	$10,500,000	1991	$17,750,000
1117	Detroit	Wayne	656 Van Dyke	1989	1989	$40,000	n/a	n/a
1562	Detroit	Wayne	659 W. Canfield	1984	1984	$200,000	1985	$200,000
Tx01-0005	Detroit	Wayne	66 Charlotte	2001	2001	$3,000,000	n/a	n/a
Tx01-0012	Detroit	Wayne	665 W. Warren	2001	2001	$60,000	n/a	n/a
1183	Detroit	Wayne	674 W. Canfield	1981	1982	$125,000	1987	$125,000
1564	Detroit	Wayne	676 Lothrop	1985	1985	$279,000	n/a	n/a
1552	Detroit	Wayne	702 W. Canfield	1980	1980	$10,000	1980	$10,000
1177	Detroit	Wayne	726 Lothrop	1986	1986	$380,000	1987	$380,000
Tx01-0006	Detroit	Wayne	74 Charlotte	2001	2001	$280,000	n/a	n/a
1174	Detroit	Wayne	741 Steward	1986	1986	$320,000	1987	$320,000
1534	Detroit	Wayne	741 Steward	1984	1985	$300,000	n/a	n/a
1192	Detroit	Wayne	742-46 Steward	1990	1990	$94,262	1991	$94,262
1150	Detroit	Wayne	742-744 Lothrop	1990	1990	$60,000	1992	$75,000
1193	Detroit	Wayne	752-756 Seward	1990	1991	$94,262	1991	$94,262
2589	Detroit	Wayne	7641 Linwood	1999	Part 1 only - CL	Part 1 only - CL	n/a	n/a
Tx01-0008	Detroit	Wayne	78 Charlotte	2001	2001	$360,000	n/a	n/a

Tax Credit	City	County	Address	Part I	Part II	Estimated Cost	Part III	Final Cost
1599	Detroit	Wayne	79 Alfred Street	1985	1985	$75,000	n/a	n/a
1543	Detroit	Wayne	8115 E. Jefferson	1986	1986	$180,000	n/a	n/a
1194	Detroit	Wayne	8220-30 Third	1990	1991	$141,394	1991	$141,394
Tx01-0025	Detroit	Wayne	8640-8634 Vernor Highway	2001	Part 1 only	Part 1 only	n/a	n/a
Tx01-0024	Detroit	Wayne	8748-8740 Vernor Highway	2001	Part 1 only	Part 1 only	n/a	n/a
667	Detroit	Wayne	8905 E. Jefferson	1996	1996	$300,000	n/a	n/a
1960	Detroit	Wayne	938 Selden	1997	1998	$6,000,000	1998	$6,927,650
1598	Detroit	Wayne	97 Virginia Park	1984	1984	$23,565	1985	$27,980
1748	Detroit	Wayne	97 Winder	1997	1997	$800,000	n/a	n/a
1570	Detroit	Wayne	975 E. Jefferson	1981	1981	$130,000	1982	$130,000
1558	Detroit	Wayne	n/a	1980	1980	$50,000	n/a	n/a
1542	Detroit	Wayne	n/a	1986	1986	$500,000	n/a	n/a
1572	Detroit	Wayne	n/a	1983	1983	$41,791,100	n/a	n/a
Tx01-0014	Detroit	Wayne	n/a	2001	Part 1 only	Part 1 only	n/a	n/a
1178	Cadillac	Wexford	118 N. Shelby	1986	1986	$399,000	1987	$399,000
1600	Cadillac	Wexford	201 N. Mitchell	1983	1983	$568,000	n/a	n/a
						$807,634,431		**$354,149,541**

B. State Rehabilitation Tax Credit Projects

This database summarizes State Rehabilitation Tax Credit projects from 1999-2001.

(Sorted by County, City, Address)

Displayed Fields

- *Tax Credit:* The Michigan State Historic Preservation Office internal tracking number
- *City:* The city where the resource is currently located
- *County:* The county where the resource is currently located
- *Address:* The address of the historic resource
- *Part I:* The year Part I of the tax credit application was filed
- *Usage:* The usage, either rental residential, residential, commercial, or mixed, of the historic resource
- *Part II:* The year Part II of the tax credit application was certified
- *Estimated Cost:* The estimated amount of qualified rehabilitation costs reported on Part II of the tax credit application
- *Part III:* The year Part III of the tax credit application was certified
- *Final Cost:* The final amount of qualified rehabilitation costs reported on Part III of the tax credit application. If the final cost was unavailable, the estimated cost has been used.

State Tax Credit Projects

Tax Credit	City	County	Address	Part I	Usage	Part II	Estimated Cost	Part III	Final Cost
2698	Saugatuck	Allegan	731 Butler	1999	Residential	0	n/a	n/a	n/a
2781	Bay View	Emmett	1859 Moss Ave	2000	Residential	2000	$30,000	2000	$30,234
2001-25	Linden	Genesee	105 N Bridge St	2001	Commercial	2001	$15,000	n/a	n/a
2758	Traverse City	Grand Traverse	505 E. State St	2000	Residential	2000	$200,000	n/a	n/a
2001-79	Holland	Holland	125 W. 11th St	2001	Residential	2001	$13,000	n/a	n/a
2001-67	Holland	Holland	162 W. 12th St	2001	Residential	2001	$130,000	n/a	n/a
2001-18	Calumet	Houghton	811 Portland St	2001	Residential	2001	$60,000	2001	$43,935
2910	Hancock	Houghton	326 Harris	2000	Residential	2000	$40,000	2000	$16,000
2001-51	Hancock	Houghton	326 Harris	2001	Residential	2001	$20,000	n/a	n/a
2001-52	Hancock	Houghton	326 Harris	2001	Residential	2001	$25,000	n/a	n/a
2706	Port Hope	Huron	4451 Second St	1999	Residential	1999	$50,000	2001	$16,832
2809	Mason	Ingham	440 W Ash St	2000	Residential	2000	$4,796	2000	$4,796
2001-54	Hanover Twp	Jackson	8490 Hanover Rd	2001	Residential	2001	$17,000	n/a	n/a
2001-09	Jackson	Jackson	227-231 S. Mechanic St	2001	Commercial	2001	$47,128	n/a	n/a
2605	Jackson	Jackson	505 Wildwood Ave	1999	Commercial	1999	$24,800	2001	$28,285
2001-80	Jackson	Jackson	775 W. Michigan Av	2001	Rental Residential	2001	$29,930	n/a	n/a
2001-100	Kalamazoo	Kalamazoo	1002 North St	2001	Rental Residential	2001	$9,382	n/a	n/a
2001-71	Kalamazoo	Kalamazoo	1003 Oak St	2001	Residential	2001	$13,000	2001	$9,088
2001-92	Kalamazoo	Kalamazoo	1006 Oak Street	2001	Residential	2001	$3,500	n/a	n/a
2001-61	Kalamazoo	Kalamazoo	1127 Newell Place	2001	Residential	2001	$8,299	n/a	n/a
2001-58	Kalamazoo	Kalamazoo	1418 Merrill St	2001	Residential	2001	$7,980	n/a	n/a
3034	Kalamazoo	Kalamazoo	427 W. Vine	2000	Rental Residential	2000	$19,000	n/a	n/a
2001-33	Kalamazoo	Kalamazoo	428 Woodward	2001	Rental Residential	0	n/a	n/a	n/a
2001-65	Kalamazoo	Kalamazoo	438 Woodward	2001	Residential	2001	$16,300	2001	$16,300
2001-73	Kalamazoo	Kalamazoo	439 Park Place	2001	Residential	2001	$19,800	n/a	n/a
2001-24	Kalamazoo	Kalamazoo	504 Douglas Ave	2001	Residential	2001	$24,950	2001	$41,121
2001-98	Kalamazoo	Kalamazoo	506 Woodward	2001	Residential	2001	$10,352	n/a	n/a
2001-38A	Kalamazoo	Kalamazoo	515 S Westnedge	2001	Residential	2001	$80,000	2001	$59,603
2603	Kalamazoo	Kalamazoo	522 Locust	1999	Rental Residential	1999	$30,000	2000	$27,862
2001-83	Kalamazoo	Kalamazoo	522 Woodward	2001	Residential	2001	$19,239	2001	$19,239
2001-101	Kalamazoo	Kalamazoo	533 Elm	2001	Rental Residential	2001	$8,653	n/a	n/a
2001-07	Kalamazoo	Kalamazoo	602 W. Walnut	2001	Rental Residential	2001	$34,450	n/a	n/a
2001-08	Kalamazoo	Kalamazoo	606 W. Walnut	2001	Residential	2001	$10,000	n/a	n/a
2001-75	Kalamazoo	Kalamazoo	608 Pearl St	2001	Rental Residential	2001	$16,750	n/a	n/a
2001-97	Kalamazoo	Kalamazoo	612 Douglas	2001	Residential	2001	$10,542	n/a	n/a

Tax Credit	City	County	Address	Part I	Usage	Part II	Estimated Cost	Part III	Final Cost
2001-66	Kalamazoo	Kalamazoo	616 S. Westnedge	2001	Residential	2001	$23,214	2001	$23,214
2621	Kalamazoo	Kalamazoo	620 Oak St	2000	Rental Residential	2000	$175,000	2001	$184,761
2001-72	Kalamazoo	Kalamazoo	624 S. Westnedge	2001	Residential	2001	$60,000	n/a	n/a
2989	Kalamazoo	Kalamazoo	718 Locust Street	2000	Rental Residential	2000	$30,000	2000	$30,000
2001-20	Kalamazoo	Kalamazoo	730 Village St	2001	Residential	2001	$65,000	2001	$59,773
2001-62	Kalamazoo	Kalamazoo	738 Village St	2001	Residential	2001	$25,000	n/a	n/a
2001-36	Kalamazoo	Kalamazoo	828 W. South St.	2001	Rental Residential	2001	$45,000	n/a	n/a
2001-99	Kalamazoo	Kalamazoo	834 W. Kalamazoo	2001	Residential	2001	$20,902	n/a	n/a
2001-102	Kalamazoo	Kalamazoo	836 W. North St	2001	Rental Residential	2001	$21,981	n/a	n/a
2001-27	Kalamazoo	Kalamazoo	921 W Lovell	2001	Rental Residential	2001	$50,000	n/a	n/a
2780	Grand Rapids	Kent	151 Gold Ave NW	2000	Rental Residential	2000	$2,800	n/a	n/a
2001-41	Grand Rapids	Kent	227 Diamond Ave SE	2001	Residential	2001	$4,000	n/a	n/a
2757	Grand Rapids	Kent	238 Morris Ave SE	2000	Residential	2000	$77,874	n/a	n/a
2001-47	Grand Rapids	Kent	239-241 Diamond Ave SE	2001	Residential	2001	$3,500	n/a	n/a
2669	Grand Rapids	Kent	240 Paris SE	1999	Residential	1999	$150,000	2000	$165,000
2001-42	Grand Rapids	Kent	243-245 Diamond Ave SE	2001	Residential	2001	$3,600	n/a	n/a
2001-37	Grand Rapids	Kent	244 James SE	2001	Residential	2001	$9,999	n/a	n/a
3038	Grand Rapids	Kent	245 Madison Ave SE	2000	Residential	2000	$200,000	2000	$145,000
3055	Grand Rapids	Kent	247 Morris Ave SE	2000	Residential	0	n/a	n/a	n/a
2001-05	Grand Rapids	Kent	262 Morris SE	2001	Residential	2001	$65,000	n/a	n/a
2001-94	Grand Rapids	Kent	264 College St	2001	Residential	2001	$28,198	2001	$28,198
3014	Grand Rapids	Kent	265-273 Charles St	2000	Rental Residential	2000	$70,000	n/a	n/a
2001-13	Grand Rapids	Kent	29 College	2001	Rental Residential	2001	$18,500	n/a	n/a
2001-44	Grand Rapids	Kent	312 Diamond Ave SE	2001	Residential	2001	$4,000	n/a	n/a
2001-43	Grand Rapids	Kent	315 Diamond Ave SE	2001	Residential	2001	$6,000	n/a	n/a
2001-78	Grand Rapids	Kent	316 Morris	2001	Residential	2001	$68,000	2001	$62,600
2001-95	Grand Rapids	Kent	319-325 Cherry St	2001	Residential	2001	$55,700	n/a	n/a
2782	Grand Rapids	Kent	321 Madison Ave, NE	2000	Rental Residential	2000	$110,000	n/a	n/a
3024	Grand Rapids	Kent	326 College Se	2000	Rental Residential	2000	$150,000	n/a	n/a
2001-45	Grand Rapids	Kent	335 Eureka Ave SE	2001	Residential	2001	$4,000	n/a	n/a
3040	Grand Rapids	Kent	337 Diamond Ave SE	2000	Rental Residential	2000	$100,000	2000	$100,000
2001-21	Grand Rapids	Kent	337 Diamond Ave SE	2001	Mixed	2001	$90,000	n/a	n/a
2759	Grand Rapids	Kent	339 College Ave SE	2000	Residential	2000	$85,000	2000	$81,500
2953	Grand Rapids	Kent	339 Eureka SE	2000	Rental Residential	2000	$30,000	n/a	n/a
2001-46	Grand Rapids	Kent	348-350 Eureka Ave SE	2001	Residential	2001	$4,000	n/a	n/a

Tax Credit	City	County	Address	Part I	Usage	Part II	Estimated Cost	Part III	Final Cost
2945	Grand Rapids	Kent	440 College SE	2000	Residential	2000	$12,500	2000	$12,557
2001-96	Grand Rapids	Kent	445 Pleasant St	2001	Residential	2001	$30,000	n/a	n/a
2001-55	Grand Rapids	Kent	457 Paris SE	2001	Residential	2001	$20,600	n/a	n/a
3054	Grand Rapids	Kent	511 Paris Ave	2000	Residential	2000	$130,000	n/a	n/a
2712	Grand Rapids	Kent	532 Paris SE	2000	Residential	2000	$8,405	2000	$14,253
2001-86	Grand Rapids	Kent	551 Fountain St	2001	Residential	2001	$20,000	2001	$15,000
2602	Grand Rapids	Kent	59 Union NE	1999	Rental Residential	1999	$20,000	2000	$19,474
3050	Grand Rapids	Kent	60 College NE	2000	Residential	2000	$39,000	2000	$37,597
3048	Grand Rapids	Kent	601 College Ave SE	2000	Residential	2000	$15,000	2001	$14,638
n/a	Lowell	Kent	221 W. Main St.	2000	Commercial	2000	$5,526	n/a	n/a
n/a	Lowell	Kent	223 W. Main St.	2000	Commercial	2000	$7,435	n/a	n/a
2604	Central	Keweenaw	n/a	2000	Residential	2000	$17,860	2000	$17,860
2001-34	Adrian	Lenawee	139 N Main	2001	Commercial	2001	$63,000	n/a	n/a
3019	Adrian	Lenawee	320 Dennis St.	2000	Residential	2000	$40,000	n/a	n/a
2001-29	Adrian	Lenawee	433 State St	2001	Residential	2001	$106,300	n/a	n/a
2672	Tecumseh	Lenawee	704 W. Pottawatamie St.	1999	Residential	1999	$60,000	2001	$133,994
2637	Mackinac Island	Mackinac	n/a	1999	Residential	1999	$150,000	2000	$104,800
2843	Romeo	Macomb	195 S Main St	2000	Rental Residential	2000	$60,000	n/a	n/a
2686	Romeo	Macomb	338 N Bailey St	1999	Residential	1999	$17,000	2000	$17,225
2001-49	Romeo	Macomb	338 N Bailey St	2001	Residential	2001	$37,775	2001	$31,940
2673	Monroe	Monroe	211 S Macomb St.	1999	Residential	1999	$14,000	n/a	n/a
3065	Monroe	Monroe	217 S. Macomb St.	2000	Residential	2000	$6,800	2001	$13,800
2681	Monroe	Monroe	221 S Macomb	1999	Residential	1999	$12,375	1999	$12,375
2716	Monroe	Monroe	309 E. Fifth St	2000	Residential	2000	$15,977	2000	$15,977
2762	Monroe	Monroe	309 E. Fifth St	2000	Residential	2000	$9,870	2000	$10,493
2683	Monroe	Monroe	47 E Elm Ave	2000	Residential	2000	$30,000	2000	$43,400
2791	Muskegon	Muskegon	148 Campus Ave	2000	Residential	2000	$7,500	2000	$7,500
2815	Muskegon	Muskegon	1502 Peck St	2000	Rental Residential	2000	$32,500	n/a	n/a
2704	Muskegon	Muskegon	154 Campus	2000	Residential	2000	$7,235	2000	$8,454
2001-32	Whitehall	Muskegon	1639 S Lake St	2001	Residential	0	n/a	n/a	n/a
2001-31	Birmingham	Oakland	1155 Quarton	2001	Residential	0	n/a	n/a	n/a
2001-02	Birmingham	Oakland	1876 Northlawn	2001	Residential	2001	$27,757	n/a	n/a
3017	Birmingham	Oakland	544 S Bates	2000	Residential	2000	$80,000	n/a	n/a
2803	Birmingham	Oakland	612 S Bates	2000	Residential	2000	$58,000	2000	$63,044
2805	Farmington Hills	Oakland	31635 Allison Dr	2000	Residential	0	n/a	n/a	n/a

Tax Credit	City	County	Address	Part I	Usage	Part II	Estimated Cost	Part III	Final Cost
2929	Farmington Hills	Oakland	32330 W 12-Mile Rd	2000	Commercial	0	n/a	n/a	n/a
2670	Holly	Oakland	113 Battle Alley	1999	Commercial	1999	$45,000	2000	$45,000
3064	Lathrup Village	Oakland	17570 Meadowood Ave	2000	Residential	2000	$19,500	n/a	n/a
2001-82	Lathrup Village	Oakland	18805 Glenwood	2001	Residential	2001	$30,000	2001	$30,000
2779	Lathrup Village	Oakland	28051 Woodworth Way	2000	Residential	2000	$25,000	2000	$18,863
2700	Oakland Twp	Oakland	575 Letts Rd	1999	Residential	1999	$26,674	2000	$62,304
2001-59	Pleasant Ridge	Oakland	20 Ridge Road	2001	Residential	0	n/a	n/a	n/a
2001-90	Pleasant Ridge	Oakland	46 Oxford Blvd	2001	Residential	2001	$46,000	n/a	n/a
2001-06	Pontiac	Oakland	101-103 N Saginaw	2001	Commercial	2001	$80,000	2001	$81,511
3023	Pontiac	Oakland	117 E. Iroquois	2000	Residential	2000	$15,000	n/a	n/a
2808	Rochester Hills	Oakland	1750 W. Tienken Rd	2000	Residential	2000	$40,000	2000	$35,908
2926	Rochester Hills	Oakland	861 E Avon Rd	2000	Residential	2000	$13,365	2000	$13,364
3018	Troy	Oakland	6890 Norton	2000	Residential	2000	$24,000	2000	$28,004
2001-35	Holland	Ottawa	102 W 13th St	2001	Residential	2001	$12,745	2001	$12,745
2001-53	Holland	Ottawa	109 W 12th St	2001	Residential	2001	$21,000	n/a	n/a
2001-57	Holland	Ottawa	129 W 12th St	2001	Residential	2001	$20,000	n/a	n/a
2927	Holland	Ottawa	191 W Twelfth St	2000	Residential	2000	$11,640	2000	$11,640
2665	Holland	Ottawa	215 W. 12th St	1999	Residential	1999	$8,100	2000	$8,100
2001-28	Holland	Ottawa	221 W. 12th St	2001	Residential	2001	$10,000	n/a	n/a
2001-26	Holland	Ottawa	222 W 12th St	2001	Residential	2001	$18,000	n/a	n/a
2001-01	Holland	Ottawa	36 E 12th St	2001	Residential	2001	$25,000	2001	$25,075
2674	Holland	Ottawa	80 W. 13th St	1999	Residential	1999	$52,000	2000	$70,784
2701	Holland	Ottawa	87 W. 14th St	1999	Residential	1999	$20,000	n/a	n/a
2773	Holland	Ottawa	88 W. 13th St.	2000	Residential	2000	$8,130	n/a	n/a
2720	Holland	Ottawa	90 W. 14th St	2000	Residential	2000	$4,800	2000	$4,799
2001-16	Holland	Ottawa	94 W. 12th St	2001	Residential	2001	$5,290	n/a	n/a
2001-84	Saginaw	Saginaw	100 S. Jefferson St	2001	Commercial	2001	$131,008	2001	$131,008
2648	Saginaw	Saginaw	1135 N Michigan Ave	1999	Residential	1999	$115,795	n/a	n/a
2001-19	Owosso	Shiawassee	409 E Oliver	2001	Residential	2001	$12,000	n/a	n/a
2001-56	Constantine	St. Joseph	260 S Washington St	2001	Residential	2001	$9,800	2001	$9,800
3008	Ann Arbor	Washtenaw	1017 W. Liberty St	2000	Residential	2000	$95,000	2001	$116,000
2964	Ann Arbor	Washtenaw	110 Crest Ave	2000	Residential	2000	$51,000	2000	$50,000
2001-39	Ann Arbor	Washtenaw	120 Packard St	2001	Residential	0	n/a	n/a	n/a
2907	Ann Arbor	Washtenaw	120-130 S First St	2000	Commercial	2000	$164,000	2000	$164,000
2800	Ann Arbor	Washtenaw	206 S 5th Ave	2000	Commercial	2000	$55,000	2000	$56,000

State Tax Credit Projects

Tax Credit	City	County	Address	Part I	Usage	Part II	Estimated Cost	Part III	Final Cost
2001-04	Ann Arbor	Washtenaw	208 Koch Ave	2001	Residential	2001	$46,000	n/a	n/a
2001-38	Ann Arbor	Washtenaw	2103 Geddes Ave	2001	Residential	2001	$35,000	n/a	n/a
2001-03	Ann Arbor	Washtenaw	217-219 E Washington St	2001	Commercial	2001	$270,000	n/a	n/a
2996	Ann Arbor	Washtenaw	228 Buena Vista	2000	Residential	0	n/a	n/a	n/a
2001-93	Ann Arbor	Washtenaw	303 N. Division	2001	Residential	2001	$26,750	2001	$28,514
2824	Ann Arbor	Washtenaw	408 2nd St	2000	Residential	2000	$22,000	2000	$19,985
2826	Ann Arbor	Washtenaw	414 E Kingsley St	2000	Residential	2000	$8,110	2000	$25,099
2001-76	Ann Arbor	Washtenaw	414 E. Kingsley St	2001	Residential	2001	$11,500	2001	$11,494
2001-87	Ann Arbor	Washtenaw	415 High St	2001	Rental Residential	2001	$23,304	2001	$23,304
2001-88	Ann Arbor	Washtenaw	423 High St	2001	Rental Residential	2001	$9,060	2001	$9,060
3052	Ann Arbor	Washtenaw	425 5th St	2000	Residential	2000	$11,076	2000	$11,076
3036	Ann Arbor	Washtenaw	442 S Fourth Ave	2000	Residential	2000	$36,300	n/a	n/a
3062	Ann Arbor	Washtenaw	448 Fifth St	2000	Residential	2000	$23,000	n/a	n/a
2790	Ann Arbor	Washtenaw	454 Fifth St	2000	Rental Residential	2000	$40,000	2001	$56,500
2776	Ann Arbor	Washtenaw	506 E Kingsley	2000	Residential	2000	$9,900	2000	$9,600
2001-23	Ann Arbor	Washtenaw	520 W Washington St	2001	Residential	0	n/a	n/a	n/a
2806	Ann Arbor	Washtenaw	537 Elizabeth St	2000	Residential	2000	$19,000	2000	$35,000
3025	Ann Arbor	Washtenaw	602 E Ann St	2000	Residential	2000	$25,000	2001	$6,806
2001-68	Ann Arbor	Washtenaw	615 Turner Park	2001	Residential	2001	$20,000	n/a	n/a
2901	Ann Arbor	Washtenaw	621 2nd St	2000	Residential	2000	$50,000	n/a	n/a
2994	Ann Arbor	Washtenaw	624 3rd St	2000	Residential	2000	$11,435	2000	$11,435
2001-70	Ann Arbor	Washtenaw	624 Third St	2001	Residential	2001	$10,220	2001	$10,220
3020	Ann Arbor	Washtenaw	9105 W. Ann Arbor Rd.	2000	Residential	2000	$38,000	n/a	n/a
3066	Ann Arbor	Washtenaw	n/a	2000	Residential	2000	$15,000	n/a	n/a
2792	Plymouth	Washtenaw	8755 W. Ann Arbor Rd	2000	Residential	2000	$125,000	n/a	n/a
2924	Ypsilanti	Washtenaw	105 N Huron	2000	Residential	2000	$70,000	n/a	n/a
2001-40	Ypsilanti	Washtenaw	106 N. Adams St	2001	Residential	2001	$10,000	n/a	n/a
3053	Ypsilanti	Washtenaw	20-22 N Huron	2000	Mixed	2000	$14,000	n/a	n/a
2001-85	Ypsilanti	Washtenaw	410 N. Huron St	2001	Residential	2001	$104,999	2001	$104,999
2636	Ypsilanti	Washtenaw	427 N Hamilton	1999	Residential	1999	$10,647	1999	$10,647
2001-74	Canton	Wayne	600 S. Ridge Road	2001	Residential	2001	$45,000	n/a	n/a
2001-15	Canton	Wayne	703 S Ridge Rd	2001	Residential	2001	$40,000	n/a	n/a
2774	Detroit	Wayne	1005 Iroquois	2000	Residential	2000	$100,000	n/a	n/a
2001-60	Detroit	Wayne	1053 Burns	2001	Residential	2001	$190,000	n/a	n/a
2001-81	Detroit	Wayne	1070 Parker	2001	Residential	2001	$32,000	n/a	n/a

State Tax Credit Projects

Tax Credit	City	County	Address	Part I	Usage	Part II	Estimated Cost	Part III	Final Cost
2001-14	Detroit	Wayne	1127 Seminole	2001	Residential	0	n/a	n/a	n/a
2001-17	Detroit	Wayne	1448 Vinewood	2001	Residential	2001	$8,415	2001	$8,145
2001-89	Detroit	Wayne	1451 Atkinson Av	2001	Residential	2001	$150,000	2001	$50,000
3015	Detroit	Wayne	1452 Brooklyn	2000	Residential	2000	$50,000	n/a	n/a
2001-48	Detroit	Wayne	1466 Seminole	2001	Residential	0	n/a	n/a	n/a
2001-11	Detroit	Wayne	1481 Seminole	2001	Residential	2001	$45,000	2001	$70,000
2001-12	Detroit	Wayne	1485 Burns Ave	2001	Residential	2001	$19,917	2001	$19,917
2635	Detroit	Wayne	1675 Longfellow Ave	1999	Residential	1999	$19,000	2000	$19,128
2634	Detroit	Wayne	1705 Seminole	2000	Residential	2000	$12,855	2000	$12,855
2001-77	Detroit	Wayne	1705 Seminole	2001	Residential	2001	$25,633	2001	$25,633
3047	Detroit	Wayne	1725 Burns Ave	2000	Residential	2000	$125,476	2000	$125,476
2820	Detroit	Wayne	1734 Chicago Blvd	2000	Residential	0	n/a	n/a	n/a
2708	Detroit	Wayne	1823 Church St	2000	Residential	2000	$140,000	n/a	n/a
2761	Detroit	Wayne	2010 Edison	2000	Residential	2000	$8,230	2000	$8,230
2001-10	Detroit	Wayne	2108 Burns	2001	Residential	2001	$82,000	n/a	n/a
2001-30	Detroit	Wayne	2151 Iroquois	2001	Residential	2001	$17,950	n/a	n/a
3051	Detroit	Wayne	2225 Burns	2000	Residential	2000	$27,625	2001	$81,372
2990	Detroit	Wayne	2234 Edison	2000	Residential	2000	$3,499	n/a	n/a
2819	Detroit	Wayne	2480 Longfellow St	2000	Residential	2000	$99,000	n/a	n/a
2001-50	Detroit	Wayne	276 W Grand Blvd	2001	Residential	2001	$19,000	n/a	n/a
3030	Detroit	Wayne	2903 Seminole	2000	Residential	2000	$19,220	2000	$19,220
2001-69	Detroit	Wayne	330 Lodge Drive	2001	Residential	2001	$44,000	2001	$44,000
2001-63	Detroit	Wayne	4053 Tyler	2001	Residential	0	n/a	n/a	n/a
2001-22	Detroit	Wayne	4210-4212 Tyler	2001	Residential	2001	$19,999	2001	$19,999
2995	Detroit	Wayne	662 W Canfield	2000	Rental Residential	2000	$70,000	n/a	n/a
2816	Detroit	Wayne	669 Virginia Park	2000	Residential	2000	$12,000	2000	$8,999
2802	Detroit	Wayne	703 Edison	2000	Residential	2000	$70,000	n/a	n/a
3021	Detroit	Wayne	707 Pallister St	2000	Residential	2000	$55,000	n/a	n/a
2001-91	Detroit	Wayne	819 Longfellow St	2001	Residential	0	n/a	n/a	n/a
2775	Detroit	Wayne	971 Burns St	2000	Residential	2000	$81,782	2000	$81,782
							$8,010,283		$3,731,122

C. Historic Preservation Fund Projects

This database summarizes Historic Preservation Fund projects from 1971-2001.

(Sorted by Fiscal Year, County)

Displayed Fields

- *Project:* The title of the project
- *Number:* The Michigan State Historic Preservation Office internal tracking number
- *County:* The county where the resource is currently located
- *Fiscal Year:* The state fiscal year in which the grant was awarded
- *Allocation:* The amount of the grant
- *Match:* The matching amount raised by the project.
- *Allocation Plus Match:* Sum of the Allocation and Match columns.

Preservation Grant Program Projects

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
BERRIEN SPRINGS COURTHOUSE	26-71-00005-00	Berrien	1971	$10,000	$10,000	$20,000
HONOLULU HOUSE	26-71-00026-00	Calhoun	1971	$1,000	$1,000	$2,000
JOHN JOHNSTON HOUSE & VALLEY CAMP	26-71-00027-00	Chippewa	1971	$5,000	$33,446	$38,446
MACKINAC POINT LIGHT STATION	26-71-00011-00	Emmet	1971	$5,000	$70,000	$75,000
CHESAPEAKE & OHIO RAILROAD STATION	26-71-00020-00	Emmet	1971	$7,403	$7,403	$14,806
O'NEAL SITE	26-71-00025-00	Ingham	1971	$4,750	$4,750	$9,500
MANN HOUSE	26-71-00007-00	Jackson	1971	$3,500	$5,519	$9,019
NORTON MOUNDS	26-71-00004-00	Kent	1971	$11,744	$11,744	$23,488
FORT WILKINS	26-71-00012	Keweenaw	1971	$3,805	$3,805	$7,610
WISNER HOUSE	26-71-00006-00	Oakland	1971	$4,000	$4,000	$8,000
FAYETTE	26-72-00059-00	Delta	1972	$6,000	$7,690	$13,690
CALUMET THEATER	26-72-00057-00	Houghton	1972	$39,000	$109,000	$148,000
HACKLEY HOUSE	26-72-005-00	Muskegon	1972	$6,000	$6,000	$12,000
FORT WAYNE	26-72-00066-00	Wayne	1972	$12,000	$16,000	$28,000
HERITAGE HILL HIST. DIST. LIGHTS	26-73-00074	Kent	1973	$5,000	$6,592	$11,592
ST. IGNACE MISSION SITE	26-73-00083-06	Mackinac	1973	$4,450	$4,450	$8,900
ORCHESTRA HALL	26-73-00071	Wayne	1973	$5,000	$5,000	$10,000
BERRIEN SPRINGS COURTHOUSE	26-74-00121-00	Berrien	1974	$4,000	$4,902	$8,902
CAPITOL HILL SCHOOL	26-74-00099-00	Calhoun	1974	$2,500	$2,500	$5,000
CHIPPEWA COUNTY ARCHAEOLOGY	S74-1	Chippewa	1974	$3,000	$3,000	$6,000
FAYETTE	26-74-00087-00	Delta	1974	$6,614	$6,614	$13,228
FORT MICHILIMACKINAC PHASE II	26-74-00092-00	Emmet	1974	$10,000	$13,000	$23,000
EARLY LANSING ARCHAEOLOGY	S74-3	Ingham	1974	$1,250	$1,250	$2,500
THUNDER BAY UNDERWATER ARCHAEOLOGY	S74-9	Ingham	1974	$5,000	$5,000	$10,000
KALAMAZOO WATER TOWER	26-74-00121-07	Kalamazoo	1974	$10,000	$67,550	$77,550
HACKLANDER SITE ARCHAEOLOGY	S74-2	Kalamazoo	1974	$3,144	$3,144	$6,288
VOIGT HOUSE	26-74-00101-00	Kent	1974	$13,000	$0	$13,000
ST. CECILIA	26-74-00112-00	Kent	1974	$3,000	$3,000	$6,000
BURDICKVILLE AREA ARCHAEOLOGY	S74-8	Leelanau	1974	$360	$360	$720
WALKER TAVERN	26-74-00089-00	Lenawee	1974	$15,000	$18,934	$33,934
FORT MACKINAC	26-74-00094-00	Mackinac	1974	$10,000	$16,136	$26,136
GRAND RIVER VALLEY II	S74-6	Mecosta	1974	$714	$714	$1,428
GRAND RIVER VALLEY I	S74-7	Mecosta	1974	$2,110	$2,110	$4,220
MENOMINEE WATERSHED ARCHAEOLOGY	S74-5	Menominee	1974	$1,900	$1,900	$3,800
MIDLAND COUNTY ARCHAEOLOGY	S74-4	Midland	1974	$3,000	$3,000	$6,000

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
NAVARRE-ANDERSON TRADING POST	26-74-00103-00	Monroe	1974	$6,000	$8,894	$14,894
BENEJAH TICKNOR HOUSE (COBBLESTONE)	26-74-00120-04	Washtenaw	1974	$1,750	$3,424	$5,174
RIVER RAISIN ARCHAEOLOGY	S74-10	Washtenaw	1974	$4,000	$4,000	$8,000
ORCHESTRA HALL	26-74-00113-00	Wayne	1974	$16,120	$16,120	$32,240
FORT WAYNE (GUARD HOUSE)	26-74-00121-00	Wayne	1974	$7,500	$7,840	$15,340
FAYETTE SURVEY & RESEARCH	26-75-00155-00	Delta	1975	$2,600	$2,600	$5,200
FAYETTE COMPANY OFFICE	26-75-00176-00	Delta	1975	$3,597	$3,597	$7,194
FAYETTE HOUSES 1-6	26-75-00178	Delta	1975	$1,106	$1,106	$2,212
FAYETTE FURNACE COMPLEX	26-8257	Delta	1975	$17,262	$17,262	$34,524
FAYETTE PLANS & SPECS/FURNACE	S75-13	Delta	1975	$900	$900	$1,800
KANITZ SITE	S75-14	Gratiot	1975	$1,498	$2,972	$4,470
RED JACKET HIST. DIST. FIRE STATION	26-75-00164-00	Houghton	1975	$2,862	$3,964	$6,826
TURNER-DODGE MANSION	26-75-00158	Ingham	1975	$5,000	$5,000	$10,000
U.P. SUMMER SURVEY	S75-15	Ingham	1975	$2,378	$2,619	$4,997
LADIES LIBRARY ASSOCIATION BLDG	26-75-00162-00	Kalamazoo	1975	$13,000	$18,358	$31,358
KALAMAZOO WATER TOWER	26-75-00203-00	Kalamazoo	1975	$40,000	$100,000	$140,000
HERITAGE HILL HIST. DIST.	26-75-00129-00	Kent	1975	$7,226	$7,226	$14,452
ST. CECILIA SOCIETY BLDG.	26-75-00160-00	Kent	1975	$40,000	$40,000	$80,000
FORT WILKINS ARCHAEOLOGY	26-75-00201-00	Keweenaw	1975	$1,850	$1,857	$3,707
FORT WILKINS RESEARCH	26-75-00202-00	Keweenaw	1975	$3,000	$3,000	$6,000
FORT WILKINS/FIRE & SECURITY	26-8124	Keweenaw	1975	$13,111	$13,111	$26,222
MISSION CHURCH	26-75-00194-00	Mackinac	1975	$10,000	$10,886	$20,886
ROBERT STUART HOUSE	26-75-00196-00	Mackinac	1975	$1,988	$1,988	$3,976
FIRST CONGREGATIONAL CHURCH	26-75-00197-00	Manistee	1975	$13,000	$13,000	$26,000
HACKLEY HOUSE	26-75-00135-00	Muskegon	1975	$6,000	$3,000	$9,000
DAVIDSON HOUSE	26-75-00124-00	St. Clair	1975	$5,000	$5,000	$10,000
TICKNOR HOUSE (COBBLESTONE FARM)	26-75-00125-00	Washtenaw	1975	$18,250	$22,750	$41,000
ORCHESTRA HALL	26-75-00131-00	Wayne	1975	$27,000	$27,000	$54,000
FORT WAYNE BLDG. 110	26-75-00147-00	Wayne	1975	$50,000	$50,000	$100,000
H.A.E.R.	S75-16	Wayne	1975	$3,351	$8,736	$12,087
BAY CITY SURVEY	S76-18	Bay	1976	$1,370	$1,370	$2,740
WING HOUSE MUSEUM	26-76-8748	Branch	1976	$14,500	$21,329	$35,829
BATTLE CREEK POST OFFICE	26-76-8303	Calhoun	1976	$30,000	$36,600	$66,600
BATTLE CREEK POST OFFICE	76-0010	Calhoun	1976	$84,000	$0	$84,000
BELLEVUE GOTHIC MILL	26-8172	Eaton	1976	$15,900	$16,500	$32,400

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
FORT MICHILIMACKINAC	26-76-00218	Emmet	1976	$15,000	$15,000	$30,000
STEERE SITE	S76-24	Gratiot	1976	$3,287	$4,832	$8,119
SUOMI COLLEGE: OLD MAIN PHASE I	26-76-00228-00	Houghton	1976	$30,000	$30,000	$60,000
INGHAM COUNTY COURTHOUSE	26-76-0023	Ingham	1976	$7,977	$7,977	$15,954
U.P. SUMMER SURVEY	S76-21	Ingham	1976	$3,073	$3,073	$6,146
FISHERMAN'S ISLAND	S76-23	Ingham	1976	$5,107	$5,107	$10,214
COMA	S76-29	Ingham	1976	$6,755	$6,755	$13,510
BLANCHARD HOUSE	26-76-00232	Ionia	1976	$15,000	$15,000	$30,000
SIXTH STREET BRIDGE	26-76-6443	Kent	1976	$10,000	$13,716	$23,716
REGION 8 SURVEY	S76-19	Kent	1976	$1,600	$1,600	$3,200
LIVINGSTON COUNTY COURTHOUSE	26-76-8342	Livingston	1976	$12,000	$12,000	$24,000
RAMSDELL THEATRE	26-76-00254	Manistee	1976	$6,000	$7,300	$13,300
RIVER RAISIN BATTLEFIELD	S76-25	Monroe	1976	$4,688	$4,688	$9,376
FRANKLIN VILLAGE	S76-17	Oakland	1976	$4,000	$4,000	$8,000
ANN ARBOR FIRE STATION	26-76-8188	Washtenaw	1976	$8,000	$8,400	$16,400
DETROIT OBSERVATORY	S76-22	Washtenaw	1976	$6,446	$6,446	$12,892
RIVER RAISIN PHASE II	S76-26	Washtenaw	1976	$8,500	$8,500	$17,000
SAGINAW COUNTY	S76-27	Washtenaw	1976	$2,000	$2,392	$4,392
ORCHESTRA HALL	26-76-00322	Wayne	1976	$42,000	$42,000	$84,000
H.A.E.R. Survey	S76-20	Wayne	1976	$3,073	$9,000	$12,073
MARSHALL SURVEY	S77-31	Calhoun	1977	$8,000	$8,569	$16,569
DURANT DORT CARRIAGE COMPANY OFFICE	26-8202	Genesee	1977	$20,000	$30,000	$50,000
GRATIOT COUNTY ARCHAEOLOGICAL SURVEY	S77-37	Gratiot	1977	$4,521	$5,293	$9,814
WESTERN U.P. SURVEY	S77-34	Houghton	1977	$5,000	$5,000	$10,000
SUMMER ARCHITECTURAL SURVEY	S77-36	Ingham	1977	$3,800	$4,978	$8,778
IONIA RECREATION AREA	S77-40	Ingham	1977	$3,573	$3,573	$7,146
COMA	S77-42	Ingham	1977	$5,400	$5,400	$10,800
ALLEGAN COUNTY ARCHAEOLOGICAL SURVEY	77-41	Kalamazoo	1977	$1,700	$1,832	$3,532
KALAMAZOO SURVEY PHASE I	S77-32	Kalamazoo	1977	$4,000	$4,000	$8,000
REGION 8 SURVEY	S77-35	Kent	1977	$3,200	$3,707	$6,907
FORT WILKINS	S77-38	Keweenaw	1977	$6,607	$6,607	$13,214
LIVINGSTON COUNTY COURTHOUSE	26-8065	Livingston	1977	$20,000	$20,000	$40,000
H.A.E.R. Survey	S77-30	Marquette	1977	$9,250	$9,250	$18,500
NEMCOG SURVEY	S77-33	Otsego	1977	$6,000	$6,469	$12,469
SAGINAW COUNTY SURVEY	S77-39	Saginaw	1977	$7,500	$8,019	$15,519

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
RIVER RAISIN III	S77-43	Washtenaw	1977	$10,000	$11,610	$21,610
STE. ANNE'S CHURCH	26-8097	Wayne	1977	$37,367	$37,367	$74,734
SCHOOLCRAFT HOUSE (ELMWOOD)	26-9331	Chippewa	1978	$30,000	$67,000	$97,000
FAYETTE TOWNSITE RESTORATION	26-9499	Delta	1978	$20,000	$20,000	$40,000
GENESEE COUNTY SURVEY	S78-51	Genesee	1978	$3,891	$3,891	$7,782
DURANT DORT FEASIBILITY STUDY	S78-66	Genesee	1978	$10,000	$10,000	$20,000
GRATIOT COUNTY RANDOM SAMPLE	S78-48	Gratiot	1978	$8,537	$8,537	$17,074
SUOMI COLLEGE OLD MAIN PHASE II	26-8665	Houghton	1978	$71,000	$80,000	$151,000
SUOMI COLLEGE OLD MAIN PHASE III	26-9502	Houghton	1978	$40,000	$44,396	$84,396
CALUMET DESIGN SCHEME	S78-54	Houghton	1978	$10,000	$10,000	$20,000
QUINCY MINE RECORDING PROJECT	S78-61	Houghton	1978	$5,000	$5,000	$10,000
NORTH LANSING HISTORIC DISTRICT	26-09294	Ingham	1978	$72,480	$200,000	$272,480
COMA STATE PLAN, PHASE II	S78-45	Ingham	1978	$14,500	$22,500	$37,000
SUMMER ARCHITECTURAL SURVEY	S78-58	Ingham	1978	$3,405	$3,661	$7,066
FORT WILKINS RESEARCH PROJECT	S78-64	Ingham	1978	$1,697	$1,697	$3,394
IONIA DOWNTOWN REVITALIZATION	S78-53	Ionia	1978	$10,000	$10,000	$20,000
IRON COUNTY COURTHOUSE	26-9463	Iron	1978	$30,000	$88,000	$118,000
ALLEGAN CO. ARCHAEOLOGICAL SURVEY	S78-44	Kalamazoo	1978	$13,291	$13,291	$26,582
ALLEGAN CO. ARCHAEOLOGICAL SURVEY	S78-47	Kalamazoo	1978	$6,447	$6,447	$12,894
GRAND RAPIDS ART MUSEUM	26-8776	Kent	1978	$97,500	$97,500	$195,000
LADIES LITERARY CLUB I & II	26-8838 &26-93	Kent	1978	$15,000	$15,000	$30,000
HEARTSIDE URBAN CONSERVATION STUDY	S78-56	Kent	1978	$5,000	$5,000	$10,000
REGION 2: TWO COUNTY SURVEY	S78-57	Kent	1978	$1,737	$1,737	$3,474
LAKE SUPERIOR RECORDING PROJECT	S78-63	Marquette	1978	$6,000	$9,686	$15,686
LOWER GRAND RIVER ARCHAEOLOGICAL . SURVEY	S78-65	Mecosta	1978	$5,350	$5,350	$10,700
FIRST ST. HISTORIC DISTRICT PLAN	S78-55	Menominee	1978	$1,521	$1,521	$3,042
SAWYER HOUSE	26-9526	Monroe	1978	$14,850	$23,100	$37,950
MONROE DATA INTERPRETATION, PHASE I	S78-60	Monroe	1978	$5,974	$5,974	$11,948
MUSKEGON HIST. DIST.: TORRENT HOUSE	26-9413	Muskegon	1978	$20,000	$20,000	$40,000
DURAND DEPOT (GRAND TRUCK WESTERN)	26-09525	Shiawasee	1978	$87,095	$87,095	$174,190
HISTORIC HURON WATERWAY SURVEY	S78-50	Washtenaw	1978	$21,091	$21,091	$42,182
ORCHESTRA HALL PHASE IV	26-9263	Wayne	1978	$10,000	$10,000	$20,000
WILSON THEATER (MUSIC HALL)	26-9345	Wayne	1978	$84,155	$87,000	$171,155
SURVEY OF WYANDOTTE	S78-59	Wayne	1978	$2,869	$2,869	$5,738
H.A.E.R.	S78-62	Wayne	1978	$6,000	$6,000	$12,000

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
NILES ARCHITECTURAL SURVEY	S79-79	Berrien	1979	$5,000	$5,000	$10,000
HONOLULU HOUSE	26-10412	Calhoun	1979	$25,000	$25,000	$50,000
EASTERN UPPER PENINSULA SURVEY	S79-80	Chippewa	1979	$6,000	$9,361	$15,361
EATON COUNTY COURTHOUSE STUDY	S79-98	Eaton	1979	$10,000	$10,000	$20,000
GENESEE COUNTY SURVEY	S79-87	Genesee	1979	$8,500	$8,735	$17,235
TRAVERSE BAY SURVEY	S79-73	Grand Traverse	1979	$2,500	$3,245	$5,745
CITY OPERA HOUSE FEASIBILITY	S79-97	Grand Traverse	1979	$10,000	$10,000	$20,000
WESTERN U.P. DEMONSTRATION PROJECT	S79-84	Houghton	1979	$15,000	$15,761	$30,761
CALUMET HIST. DIST. STUDY	S79-96	Houghton	1979	$1,500	$1,500	$3,000
TIONANTATE CULTURAL ANALYSIS	S79-70	Ingham	1979	$2,270	$2,270	$4,540
LOOKING GLASS RIVER	S79-71	Ingham	1979	$13,851	$19,014	$32,865
IRON COUNTY SURVEY	S79-88	Iron	1979	$5,000	$5,776	$10,776
KALAMAZOO SURVEY PHASE II	S79-102	Kalamazoo	1979	$8,500	$8,500	$17,000
THORNAPPLE RIVER SETTLEMENT PATTERN	S79-67	Kalamazoo	1979	$4,825	$4,907	$9,732
ARCHAEOLOGICAL . SURVEY OF KALAMAZOO RIVER	S79-68	Kalamazoo	1979	$7,000	$7,004	$14,004
LADIES LITERARY CLUB	26-10455	Kent	1979	$15,000	$15,000	$30,000
PHILO FULLER HOUSE/HERITAGE HILL	26-10468	Kent	1979	$73,391	$80,000	$153,391
GRAND RAPIDS MUSEUM	26-10478	Kent	1979	$80,000	$80,000	$160,000
WESTERN MICHIGAN SURVEY	S79-81	Kent	1979	$4,650	$4,650	$9,300
MONROE CENTER STUDY	S79-95	Kent	1979	$15,000	$14,911	$29,911
ADRIAN PUBLIC LIBRARY	26-10215	Lenawee	1979	$155,368	$160,000	$315,368
MUSKEGON RIVER SURVEY	S79-74	Mecosta	1979	$7,872	$7,872	$15,744
MONROE DATA INTERPRETATION, PHASE II	S79-89	Monroe	1979	$5,839	$7,395	$13,234
OAKLAND COUNTY SURVEY PHASE I	S79-82	Oakland	1979	$37,953	$37,953	$75,906
PASSOLT HOUSE	26-10411	Saginaw	1979	$21,063	$22,000	$43,063
SAGINAW ARCHAEOLOGICAL SURVEY	S79-72	Saginaw	1979	$3,458	$3,458	$6,916
CENTER SAGINAW STUDY	S79-83	Saginaw	1979	$5,441	$6,182	$11,623
EAST CENTRAL REGION SURVEY	S79-85	Saginaw	1979	$14,473	$14,676	$29,149
SAGINAW CO. ARCHAEOLOGY, PHASE VI	S89-279	Saginaw	1979	$4,230	$0	$4,230
RECORDS MAINTENANCE	S79-66.5	Washtenaw	1979	$1,987	$3,524	$5,511
YPSILANTI FACADE STUDY	S79-93	Washtenaw	1979	$7,000	$7,000	$14,000
ORCHESTRA HALL	26-01453	Wayne	1979	$100,000	$206,000	$306,000
INDIAN VILLAGE HIST DIST: P. DWIGHT	26-10069	Wayne	1979	$19,245	$19,245	$38,490
ORCHESTRA HALL	26-10219	Wayne	1979	$60,000	$60,000	$120,000
B. SIEGEL HOUSE	26-10477	Wayne	1979	$13,000	$13,000	$26,000

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MAC KENZIE HOUSE	26-10617	Wayne	1979	$60,000	$70,000	$130,000
WILSON THEATER (MUSIC HALL)	26-79-10558	Wayne	1979	$49,106	$49,106	$98,212
PROJECT A.R.C.H.	S79-100	Wayne	1979	$3,000	$8,511	$11,511
SURVEY OF DOWNRIVER AREA	S79-90	Wayne	1979	$6,372	$6,372	$12,744
DEARBORN CULTURAL RESOURCE STUDY	S79-92	Wayne	1979	$4,988	$4,988	$9,976
ORCHESTRA HALL MASTER PLAN PHASE V	S79-99	Wayne	1979	$10,000	$10,000	$20,000
ST. JOSEPH ORPHANAGE PLANS & SPECS	S80-134	Baraga	1980	$4,000	$4,000	$8,000
STRIKER/GREEN ST. HIST. DIST. SURVEY	S80-106	Barry	1980	$3,670	$4,100	$7,770
CASS COUNTY SURVEY	S80-117	Cass	1980	$6,000	$6,364	$12,364
TRAVERSE BAY SURVEY, PHASE II	S80-120	Grand Traverse	1980	$6,000	$8,434	$14,434
IMPOUNDED BEACHES IN GRATIOT CO.	S80-122	Gratiot	1980	$12,183	$12,690	$24,873
WESTERN UPPER PENINSULA SURVEY	S80-104	Houghton	1980	$14,965	$14,965	$29,930
IRON COUNTY COURTHOUSE	26-11574	Iron	1980	$50,000	$50,000	$100,000
IRON COUNTY COURTHOUSE	S80-107	Iron	1980	$44,000	$45,438	$89,438
IRON CO. SURVEY PHASE II	S80-131	Iron	1980	$6,500	$6,589	$13,089
ARCHAEOLOGICAL SURVEY OF ALLEGAN CO	S80-109	Kalamazoo	1980	$9,607	$9,607	$19,214
KALAMAZOO SURVEY PHASE III	S80-112	Kalamazoo	1980	$4,733	$4,733	$9,466
ARCHAEOLOGICAL SURVEY KALAMAZOO RIVER	S80-113	Kalamazoo	1980	$18,792	$26,652	$45,444
PORTAGE RIVER ARCHAEOLOGICAL SURVEY	S80-115	Kalamazoo	1980	$4,080	$5,502	$9,582
MASONIC TEMPLE	S80-137	Kalamazoo	1980	$4,500	$4,500	$9,000
GRAND RAPIDS CENTRAL CITY SURVEY	S80-127	Kent	1980	$30,000	$33,450	$63,450
FORT WILKINS	26-11439	Keweenaw	1980	$5,000	$5,000	$10,000
MANISTEE PROJECT FACELIFT	S80-135	Manistee	1980	$13,000	$13,000	$26,000
MONROE DOWNTOWN FACADE STUDY	S80-110	Monroe	1980	$13,100	$13,100	$26,200
OAKLAND COUNTY SURVEY	S80-128	Oakland	1980	$17,312	$17,312	$34,624
CENTER SAGINAW MULTIPLE RESOURCE	S80-105	Saginaw	1980	$6,075	$7,245	$13,320
EAST CENTRAL REGION SURVEY II	S80-119	Saginaw	1980	$15,005	$15,005	$30,010
YPSILANTI HIST DIST: OLD TOWN HALL	26-11246	Washtenaw	1980	$50,000	$50,000	$100,000
ANN ARBOR FIRE STATION	26-11481	Washtenaw	1980	$60,000	$60,000	$120,000
LIMA TWP RURAL SURVEY	S80-114	Washtenaw	1980	$1,069	$1,311	$2,380
ARCHAEOLOGICAL SURVEY OF THUMB	S80-126	Washtenaw	1980	$8,734	$9,550	$18,284
ANN ARBOR FIRE STATION PLANS & SPECS	S80-133	Washtenaw	1980	$6,000	$6,000	$12,000
PARKER MILL PLAN	S80-143	Washtenaw	1980	$4,642	$4,642	$9,284
FREER HOUSE	26-11168	Wayne	1980	$54,168	$101,832	$156,000
HENRY FORD ESTATE (FAIRLANE)	26-11224	Wayne	1980	$45,000	$45,000	$90,000

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WEST CANFIELD DIST.: JOHN DAY HOUSE	26-11558	Wayne	1980	$10,000	$10,000	$20,000
EASTERN MARKET HIST.DIST.: ROTH BLDG	26-11607	Wayne	1980	$17,380	$17,380	$34,760
EASTERN MARKET HIST.DIST.: SCHMIDT	26-11608	Wayne	1980	$10,965	$10,965	$21,930
ORCHESTRA HALL STAGE SAFETY	26-11971	Wayne	1980	$25,780	$25,780	$51,560
EASTERN MARKET HIST. DIST. PLAN	S80-108	Wayne	1980	$15,000	$15,000	$30,000
DETROIT SURVEY	S80-111	Wayne	1980	$15,000	$16,052	$31,052
ARCHAEOLOGICAL RECORDS	S80-125	Wayne	1980	$6,035	$14,118	$20,153
SURVEY OF CANTON TWP	S80-129	Wayne	1980	$1,920	$1,920	$3,840
MICHIGAN LABOR SITES	S80-130	Wayne	1980	$6,000	$7,149	$13,149
CORKTOWN PLANS & SPECS	S80-132	Wayne	1980	$4,000	$4,000	$8,000
DOWNTOWN DETROIT PLAN	S80-136	Wayne	1980	$50,000	$55,088	$105,088
COLISEUM FLOOR CAP STUDY	S80-138	Wayne	1980	$5,030	$5,030	$10,060
SAGE PUBLIC LIBRARY	26-12121	Bay	1981	$29,250	$29,250	$58,500
EASTERN UPPER PENINSULA SURVEY	S81-151	Chippewa	1981	$14,000	$14,000	$28,000
CLINTON COUNTY SURVEY	S81-152	Clinton	1981	$2,000	$2,000	$4,000
PETOSKEY SURVEY	S81-154	Emmet	1981	$3,000	$3,000	$6,000
GLS REGIONAL PROJECT PHASE I	S81-146	Genesee	1981	$9,000	$9,000	$18,000
GENESEE COUNTY SURVEY PHASE III	S81-156	Genesee	1981	$8,000	$12,000	$20,000
GRATIOT COUNTY ARCHAEOLOGICAL II	S81-159	Gratiot	1981	$7,500	$7,500	$15,000
STOCKBRIDGE TOWNSHIP HALL	26-12122	Ingham	1981	$11,746	$11,746	$23,492
ST. JOSEPH COUNTY SURVEY	S81-149	Kalamazoo	1981	$10,000	$10,000	$20,000
THORNAPPLE RIVER PHASE II	S81-158	Kalamazoo	1981	$5,000	$5,000	$10,000
CENTRAL ADRIAN SURVEY PHASE I	S81-148	Lenawee	1981	$5,000	$6,942	$11,942
PONTIAC SURVEY	S81-145	Oakland	1981	$6,000	$9,285	$15,285
HOLLY SURVEY	S81-147	Oakland	1981	$3,000	$3,942	$6,942
GRAND HAVEN SURVEY	S81-155	Ottawa	1981	$4,000	$6,000	$10,000
CASTLE STATION	26-12062	Saginaw	1981	$16,975	$16,975	$33,950
EAST CENTRAL REGION SURVEY III	S81-144	Saginaw	1981	$10,000	$10,000	$20,000
SAGINAW CO. ARCHAEOLOGY PHASE IV	S81-157	Saginaw	1981	$4,973	$4,973	$9,946
GLOVER HOUSE	26-12123	Washtenaw	1981	$10,000	$10,000	$20,000
WASHTENAW RURAL SURVEY	S81-141	Washtenaw	1981	$5,500	$5,500	$11,000
CHELSEA SURVEY	S81-153	Washtenaw	1981	$2,963	$4,000	$6,963
DUNBAR HOSPITAL	26-12124	Wayne	1981	$22,500	$22,500	$45,000
HAMTRAMCK SURVEY	S81-143	Wayne	1981	$10,590	$10,590	$21,180
SOUTH EAST MICHIGAN ARCHAEOLOGY	S81-160	Wayne	1981	$12,500	$12,500	$25,000

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GLS REGIONAL PROJECT, PHASE II	S82-164	Genesee	1982	$15,000	$15,000	$30,000
FLINT SURVEY, PHASE I	S82-168	Genesee	1982	$9,854	$9,854	$19,708
NORTH WEST MICHIGAN PHASE I	S82-166	Grand Traverse	1982	$10,000	$10,000	$20,000
SOUTH CENTRAL SURVEY PHASE II	S82-163	Kalamazoo	1982	$11,000	$11,000	$22,000
ADRIAN SURVEY, PHASE II	S82-169	Lenawee	1982	$5,000	$6,455	$11,455
OAKLAND COUNTY SURVEY, PHASE III	S82-167	Oakland	1982	$10,000	$13,064	$23,064
ST. CLAIR SURVEY, PHASE I	S82-165	St. Clair	1982	$13,700	$13,700	$27,400
SOUTH HAVEN, PHASE I	S82-170	Van Buren	1982	$338	$338	$676
ANN ARBOR SURVEY, PHASE I	S82-161	Washtenaw	1982	$6,000	$6,000	$12,000
YPSILANTI SURVEY	S82-162	Washtenaw	1982	$15,000	$15,000	$30,000
CITY OF ALLEGAN SURVEY & NOMINATION	S83-174	Allegan	1983	$4,308	$4,308	$8,616
ANTRIM COUNTY COURTHOUSE	26-JOB-8	Antrim	1983	$43,795	$43,795	$87,590
ARVON TOWNSHIP HALL	26-JOB-9	Baraga	1983	$13,526	$13,526	$27,052
HENRY A. CHAPIN HOUSE	26-JOB-6	Berrien	1983	$22,632	$22,632	$45,264
DURANT-DORT CARRIAGE COMPANY OFFICE	16-JOB-4	Genesee	1983	$61,859	$62,859	$124,718
FLINT SURVEY, PHASE II	CG 83-173	Genesee	1983	$17,123	$17,126	$34,249
GLS REGION V, PHASE IV	S83-178	Genesee	1983	$19,500	$21,740	$41,240
NORTHWEST MICHIGAN, PHASE II	S83-175	Grand Traverse	1983	$14,617	$12,368	$26,985
MASON SURVEY	CG83-180	Ingham	1983	$8,800	$13,836	$22,636
TECUMSEH SURVEY	CG83-181	Lenawee	1983	$5,000	$5,611	$10,611
RAMSDELL THEATER	16-JOB-7	Manistee	1983	$76,952	$78,538	$155,490
MENOMINEE COUNTY COURTHOUSE	26-JOB-10	Menominee	1983	$93,808	$135,694	$229,502
WISNER HOUSE	16-JOB-3	Oakland	1983	$20,238	$20,238	$40,476
OAKLAND COUNTY SURVEY, PHASE IV	S83-279	Oakland	1983	$21,400	$22,316	$43,716
OLD SAGINAW CITY/HERITAGE SQUARE	CG83-182	Saginaw	1983	$4,160	$4,161	$8,321
VIRGINIA PARK HISTORIC DISTRICT	16-JOB-11	Wayne	1983	$95,424	$104,576	$200,000
PEWABIC POTTERY	26-JOB-12	Wayne	1983	$35,650	$38,897	$74,547
FORT WAYNE GUARDHOUSE, PHASE II	26-JOB-2	Wayne	1983	$34,829	$34,829	$69,658
BAY CITY SURVEY	S84-190	Bay	1984	$5,400	$5,400	$10,800
ALBION AREA SURVEY	S84-201	Calhoun	1984	$7,000	$9,427	$16,427
PETOSKEY MULTIPLE RESOURCE NOM.	CG84-200	Emmet	1984	$5,222	$5,222	$10,444
NORTHWEST SURVEY, WEXFORD CO., III	S84-184	Grand Traverse	1984	$5,825	$5,826	$11,651
GRATIOT CO. CARBON DATING	S84-194	Gratiot	1984	$13,265	$16,890	$30,155
MASON FACADE STUDY	CG84-197	Ingham	1984	$13,609	$13,609	$27,218
LIVINGSTON CO. ARCHAEOLOGY	S84-195	Ingham	1984	$2,773	$2,773	$5,546

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
JACKSON INVENTORY & FACADE STUDY	CG84-199	Jackson	1984	$14,118	$14,118	$28,236
MARQUETTE SURVEY AND FACADE STUDY	CG84-196	Marquette	1984	$12,000	$12,060	$24,060
WEST MICHIGAN SHORELINE, PHASE I	S84-189	Muskegon	1984	$13,569	$13,570	$27,139
MACOMB COUNTY SURVEY, PHASE I	S84-183	Oakland	1984	$23,461	$23,461	$46,922
HERITAGE SQ. HIST. DIST, PHASE II	CG84-198	Saginaw	1984	$6,161	$6,161	$12,322
WASHTENAW CO. GREEK REVIVAL SURVEY	S84-188	Washtenaw	1984	$7,500	$9,645	$17,145
HIGHLAND PARK SURVEY	S84-185	Wayne	1984	$9,000	$9,000	$18,000
UNIVERSITY CULTURAL CENTER, PHASE I	S84-186	Wayne	1984	$3,968	$4,002	$7,970
S.E. MICH. ARCHAEOLOGY, PHASE II	S84-193	Wayne	1984	$23,000	$26,073	$49,073
ALPENA SURVEY	S85-207	Alpena	1985	$4,993	$4,993	$9,986
HOUGHTON/SHELDON AVENUE	S85-210	Houghton	1985	$4,750	$4,751	$9,501
HURON CO SHIPWRECK INVENTORY	S85-215	Huron	1985	$14,000	$14,005	$28,005
LANSING SURVEY	S85-203	Ingham	1985	$14,500	$18,710	$33,210
MT. PLEASANT SURVEY	S85-208	Isabella	1985	$5,254	$5,254	$10,508
KALAMAZOO SURVEY, PHASE IV	CG85-220	Kalamazoo	1985	$4,817	$4,818	$9,635
NATIVE AMERICANS AND THE PRAIRIE	S85-212	Kalamazoo	1985	$6,187	$10,083	$16,270
HOWELL SURVEY	S85-205	Livingston	1985	$4,913	$4,913	$9,826
BIG RAPIDS SURVEY	S85-209	Mecosta	1985	$581	$1,356	$1,937
WEST MICHIGAN SHORELINE, PHASE II	S85-204	Muskegon	1985	$18,647	$18,649	$37,296
PONTIAC, PHASE II	CG85-219	Oakland	1985	$2,992	$2,992	$5,984
NATIVE AMERICAN EARTHWORKS	S85-213	Oakland	1985	$1,546	$6,005	$7,551
HOLLAND SURVEY AND DESIGN PROJECT	S85-216	Ottawa	1985	$7,248	$7,249	$14,497
SALINE PLAN	CG85-217	Washtenaw	1985	$8,000	$8,011	$16,011
ANN ARBOR DATA BASE, PHASE I	CG85-218	Washtenaw	1985	$1,785	$1,786	$3,571
SOUTHEAST PRESQUE ISLE ARCHAEOLOGY	S85-211	Washtenaw	1985	$4,411	$4,412	$8,823
UNIVERSITY CULTURAL CENTER, PHASE II	S85-202	Wayne	1985	$7,327	$8,078	$15,405
GRATIOT CO. ARCHAEOLOGY, PHASE IV	S86-227	Gratiot	1986	$8,450	$10,400	$18,850
HANCOCK PROJECT	S86-229	Houghton	1986	$11,000	$11,053	$22,053
EAST LANSING SURVEY	S86-225	Ingham	1986	$8,000	$12,445	$20,445
ST. JOSEPH VALLEY ARCHAEOLOGY., PHASE I	S86-223	Kalamazoo	1986	$7,000	$11,790	$18,790
MT CLEMENS SURVEY	S86-228	Macomb	1986	$6,750	$7,136	$13,886
PONTIAC PROJECT, PHASE III	CG86-232	Oakland	1986	$9,432	$9,433	$18,865
ANN ARBOR DATA BASE, PHASE II	CG86-235	Washtenaw	1986	$3,500	$3,521	$7,021
HIGHLAND PARK NOMINATION	S86-222	Wayne	1986	$4,750	$4,750	$9,500
UNIVERSITY CULTURAL CENTER, PHASE	S86-226	Wayne	1986	$8,956	$9,120	$18,076

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
CADILLAC SURVEY AND FACADE STUDY	S86-234	Wexford	1986	$8,841	$8,842	$17,683
ST JOSEPH VALLEY ARCHAEOLOGY, PHASE II	S87-244	Kalamazoo	1987	$9,750	$14,660	$24,410
PAQUETTE SITE	S87-242	Marquette	1987	$8,250	$10,688	$18,938
PONTIAC, PHASE IV	CG87-239	Oakland	1987	$10,000	$10,000	$20,000
HOLLAND SURVEY	CG87-236	Ottawa	1987	$10,927	$10,928	$21,855
HOLLAND MARKET STUDY	CG87-237	Ottawa	1987	$5,000	$5,037	$10,037
ANN ARBOR DATA BASE, PHASE III	CG87-245	Washtenaw	1987	$4,000	$0	$4,000
FORT WAYNE FEASIBILITY STUDY	S87-243	Wayne	1987	$7,000	$17,000	$24,000
NATIONAL REGISTER NOMINATIONS	S88-262	Branch	1988	$10,100	$0	$10,100
BATTLE CREEK SURVEY	S88-252	Calhoun	1988	$4,808	$4,808	$9,616
POINT IROQUOIS LIGHTHOUSE	26-88-LH-26	Chippewa	1988	$55,000	$0	$55,000
HISTORIC LANDSCAPES	S88-259	Ingham	1988	$2,462	$2,462	$4,924
KALAMAZOO SURVEY	CG88-246	Kalamazoo	1988	$3,264	$3,264	$6,528
LAC LABELLE SITE	S88-261	Keweenaw	1988	$14,712	$14,712	$29,424
ST. HELENA LIGHTHOUSE	26-88-LH-26	Mackinac	1988	$20,000	$20,000	$40,000
BIG SABLE POINT LIGHTHOUSE	26-88-LH-26	Mason	1988	$10,472	$10,472	$20,944
DUNDEE SURVEY	S88-254	Monroe	1988	$5,000	$5,000	$10,000
PONTIAC, PHASE V	CG88-248	Oakland	1988	$24,238	$24,238	$48,476
HOLLAND NOMINATIONS	CG88-249	Ottawa	1988	$5,000	$5,000	$10,000
PRESQUE ISLE LIGHT STATION	26-88-LH-26	Presque Isle	1988	$4,947	$4,947	$9,894
ANN ARBOR DOWNTOWN	CG88-260	Washtenaw	1988	$10,000	$25,000	$35,000
ANN ARBOR HISTORIC DISTRICT ORD.	CG88-263	Washtenaw	1988	$1,949	$1,949	$3,898
MICHIGAN FARMS PROJECT	S88-256	Washtenaw	1988	$5,000	$5,631	$10,631
GROSSE POINTE FARMS SURVEY	S88-255	Wayne	1988	$7,500	$7,970	$15,470
AU SABLE LIGHT	26-89-LH-26	Alger	1989	$24,000	$0	$24,000
PLAINWELL SURVEY	S89-274	Allegan	1989	$9,802	$9,802	$19,604
BATTLE CREEK NOMINATION	S89-267	Calhoun	1989	$5,000	$5,000	$10,000
DOWAGIAC SURVEY	S89-270	Cass	1989	$4,981	$4,981	$9,962
POINT IROQUOIS LIGHT, PHASE II	26-89-LH-26	Chippewa	1989	$27,528	$0	$27,528
WHITEFISH POINT LIGHT	26-89-LH-26	Chippewa	1989	$58,000	$58,000	$116,000
WHITEFISH POINT PLANS & SPECS	S89-276	Chippewa	1989	$3,673	$3,673	$7,346
GRATIOT COUNTY ARCHAEOLOGY PHASE V	S89-273	Gratiot	1989	$9,900	$9,900	$19,800
HERITAGE RESERVE	S89-272	Houghton	1989	$15,000	$15,000	$30,000
PONTIAC, PHASE VI	CG89-266	Oakland	1989	$24,493	$24,493	$48,986
ORTONVILLE GRIST MILL MASTER PLAN	S89-277	Oakland	1989	$9,000	$9,000	$18,000

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
HOLLAND EDUCATIONAL PROGRAM	CG89-265	Ottawa	1989	$6,800	$6,800	$13,600
ZEELAND SURVEY	S89-271	Ottawa	1989	$6,132	$6,132	$12,264
HOYT LIBRARY PLANS & SPECS	S89-275	Saginaw	1989	$12,000	$12,000	$24,000
SAGINAW COUNTY ARCHAEOLOGY, PHASE VI	S89-279	Saginaw	1989	$4,230	$0	$4,230
GRAND ISLAND REAR HARBOR LIGHT	26-90-LH-26	Alger	1990	$18,500	$0	$18,500
FORT REPENTIGNY ARCHAEOLOGY	S90-280	Chippewa	1990	$8,000	$8,000	$16,000
GENESEE COUNTY COURTHOUSE	S90-288	Genesee	1990	$29,725	$29,725	$59,450
FIRST CONGREGATIONAL CHURCH	S90-285	Houghton	1990	$7,166	$7,166	$14,332
ST. MARY'S RIVER ARCHAEOLOGY	S90-281	Ingham	1990	$14,900	$14,900	$29,800
MICH. HIST. PRES. NETWORK NEWSLETTER	S90-286	Ingham	1990	$3,924	$3,924	$7,848
PRESERVATION ASSISTANCE	S90-289	Ingham	1990	$9,955	$0	$9,955
LADIES LIBRARY ASSOCIATION BLDG.	CG90-290	Kalamazoo	1990	$47,500	$47,500	$95,000
MANISTEE NORTH PIER CATWALK	26-90-LH-26	Manistee	1990	$25,000	$25,000	$50,000
CLIFF SHAFT MINE NOMINATION/PLAN	S90-284	Marquette	1990	$27,000	$27,000	$54,000
BIG SABLE POINT, PHASE II	26-90-LH-26	Mason	1990	$15,000	$15,000	$30,000
MASON COUNTY COURTHOUSE	S90-287	Mason	1990	$8,750	$8,750	$17,500
PLEASANT RIDGE SURVEY	S90-283	Oakland	1990	$10,000	$10,000	$20,000
ONTONAGON LIGHT	26-90-LH-26	Ontonagon	1990	$16,972	$0	$16,972
PRESQUE ISLE, PHASE II	26-90-LH-26	Presque Isle	1990	$5,000	$5,000	$10,000
SOUTH CHANNEL LIGHTS	26-90-LH-26	St. Clair	1990	$10,000	$10,000	$20,000
KEMPF HOUSE, PHASE I	CG90-291	Washtenaw	1990	$12,500	$12,500	$25,000
LIME ISLAND KILN SITE	S91-299	Chippewa	1991	$9,400	$9,400	$18,800
EAST LANSING, PHASE II	CG91-293	Ingham	1991	$6,050	$6,050	$12,100
FORT COLLIER & CLOUDMAN NOMINATION	S91-297	Ingham	1991	$34,100	$34,100	$68,200
MOUNT CLEMENS SURVEY, PHASE II	S91-295	Macomb	1991	$5,610	$5,610	$11,220
ROSEVILLE SURVEY	S91-300	Macomb	1991	$7,437	$7,437	$14,874
BUCKLAND CHAPEL	CG91-302	Oakland	1991	$38,393	$55,180	$93,573
ANN ARBOR HISTORIC BUILDINGS	CG91-301	Washtenaw	1991	$12,000	$12,000	$24,000
MICHIGAN FARMS PROJECT, PHASE II	S91-296	Washtenaw	1991	$17,076	$17,076	$34,152
CHERRY HILL PLAN	CG91-292	Wayne	1991	$6,700	$6,700	$13,400
SLEEPING BEAR DUNES STUDY	S92-314	Benzie	1992	$2,500	$2,500	$5,000
BATTLE CREEK SURVEY, PHASE III	CG92-306	Calhoun	1992	$6,350	$6,350	$12,700
CHIPPEWA & MACKINAC COUNTY ARCH.	S92-312	Chippewa	1992	$10,000	$10,000	$20,000
GRATIOT COUNTY COURTHOUSE PHASE II	S92-310	Gratiot	1992	$18,000	$18,000	$36,000
LYONS TOWNSHIP ARCHAEOLOGICAL SURVEY	S92-313	Gratiot	1992	$7,530	$7,530	$15,060

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
PAINSESDALE NOMINATION	S92-315	Ingham	1992	$6,571	$0	$6,571
WOODWARD ELEMENTARY SCHOOL REHAB.	CG92-304	Kalamazoo	1992	$44,339	$44,339	$88,678
HOWELL SURVEY	S92-311	Livingston	1992	$7,790	$7,790	$15,580
HOLLAND HISTORIC DISTRICT	CG92-303	Ottawa	1992	$5,000	$5,000	$10,000
TICHNOR HOUSE (COBBLESTONE FARM), IV	CG92-304	Washtenaw	1992	$11,770	$11,770	$23,540
FAYETTE HOTEL RESTORATION PLAN	S93-322	Delta	1993	$28,000	$0	$28,000
IONIA CO. ARCHAEOLOGY. SURVEY, II	S93-319	Gratiot	1993	$16,145	$11,143	$27,288
HILLSDALE NOMINATION	S93-331	Hillsdale	1993	$6,661	$0	$6,661
AMERICAN RED CROSS BUILDINGS	CG93-316	Kalamazoo	1993	$47,979	$31,987	$79,966
KALAMAZOO SURVEY PHASE VI	CG93-317	Kalamazoo	1993	$5,802	$3,868	$9,670
MENOMINEE WATER WORKS COMPLEX PLAN	S93-321	Menominee	1993	$3,720	$2,480	$6,200
TOBICO MARSH ARCHAEOLOGICAL SURVEY	S93-320	Saginaw	1993	$11,000	$12,207	$23,207
KEMPF HOUSE REHAB PHASE II	CG93-318	Washtenaw	1993	$7,447	$4,967	$12,414
MIDDLE VILLAGE ARCHAEOLOGY	S94-330	Emmet	1994	$15,000	$11,036	$26,036
BAD RIVER ARCHAEOLOGY SURVEY	S94-326	Gratiot	1994	$18,771	$14,506	$33,277
QUINCY SMELTER PLAN	S94-327	Houghton	1994	$8,470	$5,648	$14,118
CALUMET/LAURIUM SURVEY	S94-328	Houghton	1994	$22,800	$15,200	$38,000
MANITOU PASSAGE SURVEY	S94-325	Ingham	1994	$8,432	$5,621	$14,053
ISHPEMING CITY HALL STUDY	S94-324	Marquette	1994	$6,960	$4,540	$11,500
BUCKLAND CHAPEL, PHASE II	CG94-329	Oakland	1994	$69,400	$46,267	$115,667
NORTH CASS CORRIDOR SURVEY	S94-323	Wayne	1994	$15,200	$10,000	$25,200
FAYETTE MACHINE SHOP	S95-338	Delta	1995	$23,500	$23,500	$47,000
SLAVIK SITE-BAD MAPLE RIVER SURVEY	S95-336	Gratiot	1995	$20,000	$13,333	$33,333
GRAND RAPIDS CENTRAL CITY SURVEY	CG95-332	Kent	1995	$35,400	$30,000	$65,400
ONTONAGON COUNTY THEMATIC SURVEY	S95-337	Marquette	1995	$17,000	$11,333	$28,333
HOLLAND BROCHURE	CG95-339	Ottawa	1995	$3,000	$2,000	$5,000
SUPERIOR TOWNSHIP SURVEY	CG95-331	Washtenaw	1995	$5,835	$4,000	$9,835
ANN ARBOR RESEARCH AND GUIDELINES	CG95-334	Washtenaw	1995	$10,807	$8,000	$18,807
YPSILANTI CITY HALL RESTORATION	CG95-340	Washtenaw	1995	$9,933	$6,622	$16,555
RIVERSIDE CENTER (YPSILANTI MASONIC TEMPLE)	S95-335	Washtenaw	1995	$10,000	$6,667	$16,667
CANTON TOWNSHIP THEMATIC SURVEY	CG95-333	Wayne	1995	$4,212	$5,200	$9,412
CAPPON HOUSE	CG96-341	Ottawa	1996	$12,000	$8,000	$20,000
W. WASHTENAW CO. GERMAN THEMATIC	CG96-343	Washtenaw	1996	$6,800	$6,810	$13,610
STONE SCHOOL RESTORATION	CG96-344	Washtenaw	1996	$15,930	$14,580	$30,510
REGENT THEATER WALL STABILIZATION	CG97-347	Allegan	1997	$9,100	$6,079	$15,179

Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
LANSING SURVEY, PHASE II	CG97-345	Ingham	1997	$14,487	$9,658	$24,145
CAPPON HOUSE STABILIZATION, PHASE II	CG97-346	Ottawa	1997	$12,000	$8,055	$20,055
YPSILANTI MASONIC TEMPLE, PHASE II	CG97-348	Washtenaw	1997	$19,800	$7,600	$27,400
KELLOGG WARDEN HOUSE	CG97-349	Washtenaw	1997	$18,300	$12,267	$30,567
MICHIGAN THEATER HVAC	CG97-350	Washtenaw	1997	$24,000	$26,250	$50,250
REGENT THEATER PHASE II	CG98-351	Allegan	1998	$24,900	$0	$24,900
TICKNOR HOUSE REHABILITATION, PHASE V	CG98-352	Washtenaw	1998	$29,300	$0	$29,300
CANTON TOWNSHIP SURVEY PHASE II	CG98-353	Wayne	1998	$9,000	$0	$9,000
ALLEGAN EDUCATIONAL PROGRAM	CG99-355	Allegan	1999	$4,500	$0	$4,500
THOMAS & ANNA MORRISSEY HOUSE	CG99-358	Allegan	1999	$16,800	$0	$16,800
LANSING SURVEY PHASE III	CG99-354	Ingham	1999	$11,000	$0	$11,000
GRAND RAPIDS SURVEY PHASE III	CG99-356	Kent	1999	$19,500	$0	$19,500
YPSILANTI MASONIC TEMPLE PHASE II	CG99-357	Washtenaw	1999	$36,000	$0	$36,000
ALLEGAN PRESERVATION WEBSITE	CG00-359	Allegan	2000	$9,000	$6,000	$15,000
CAPPON HOUSE ROOFING	CG00-360	Ottawa	2000	$55,000	$36,666	$91,666
ALLEGAN COMM. CTR PLANNING	CG01-362	Allegan	2001	$15,000	$10,000	$25,000
MICHIGAN THEATRE OF JACKSON - CUPOLA PROJECT	CG01-366	Jackson	2001	$65,000	$43,335	$108,335
HACK HOUSE MUSEUM RESTORATION	CG01-365	Washtenaw	2001	$28,000	$19,000	$47,000
S. CASS CORRIDOR INTEN. SURVEY	CG01-361	Wayne	2001	$21,000	$14,000	$35,000
HISTORIC ENGINE 11 FIRE STATION	CG01-363	Wayne	2001	$40,000	$26,667	$66,667
CANTON NATIONAL REG NOMINATION	CG01-364	Wayne	2001	$7,000	$8,000	$15,000
				$6,571,632	$6,919,636	**$13,491,268**

D. Michigan Lighthouse Assistance Program

This database summarizes Michigan Lighthouse Assistance Program projects from 1999-2001.

(Sorted by Number)

Displayed Fields

- *Project:* The title of the project
- *Number:* The Michigan State Historic Preservation Office internal tracking number
- *County:* The county where the resource is currently located
- *Fiscal Year:* The state fiscal year in which the grant was awarded
- *Allocation:* The amount of the grant
- *Match:* The matching amount raised by the project.
- *Allocation Plus Match:* Sum of the Allocation and Match columns.

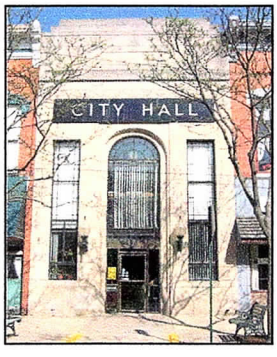
Lighthouse Grant Program Projects

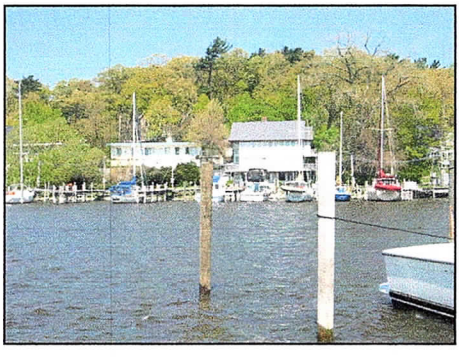
Project	Number	County	Fiscal Year	Allocation	Match	Allocation Plus Match
Sand Point Light Station Restoration Project	LH00-101	Delta	2000	$4,000	$4,000	$8,000
Port Austin Reef Light Docking Pier	LH00-102	Huron	2000	$14,000	$14,000	$28,000
Seul Choix Point Boathouse Project	LH00-103	Schoolcraft	2000	$10,000	$10,000	$20,000
Huron Island Lighthouse Planning Project	LH00-104	Marquette	2000	$7,500	$7,500	$15,000
Beaver Head Light Station Project	LH00-105	Charlevoix	2000	$10,000	$10,000	$20,000
Ontonagon County Lighthouse Restoration Planning Project	LH00-106	Ontonagon	2000	$13,500	$13,500	$27,000
Detour Reef Light	LH00-107	Chippewa	2000	$20,000	$20,000	$40,000
Old Mackinac Point Lighthouse Structures Report	LH00-108	Cheboygan	2000	$20,000	$20,000	$40,000
Eagle Harbor Lighthouse Restoration Project	LH00-109	Keweenaw	2000	$5,000	$5,000	$10,000
White River Lightstation Restoration Project	LH00-110	Muskegon	2000	$6,000	$6,000	$12,000
Crisp Point Lighthouse Restoration Project	LH01-111	Luce	2001	$10,000	$5,000	$15,000
DeTour Reef Lighthouse	LH01-112	Chippewa	2001	$20,000	$10,000	$30,000
Old Mackinac Point Roof Project	LH01-114	Emmett	2001	$20,000	$10,000	$30,000
Point Betsie Comprehensive Study	LH01-115	Benzie	2001	$20,000	$10,000	$30,000
St. Helena Light Station Lightning Protection	LH01-117	Mackinac	2001	$20,000	$10,000	$30,000
Tawas Point Lighthouse Cultural Resource Management Plan	LH01-118	Iosco	2001	$20,000	$10,000	$30,000
				$220,000	**$165,000**	$385,000

Note: Two additional projects are not included in this liast, one in Presque Isle County and one in Leelenau County.
These projects were awarded funds, which were later cancelled by the grantees.









About the Michigan Historic Preservation Network

The Michigan Historic Preservation Network, founded in 1979, is a membership organization of dedicated individuals and groups committed to maintaining the ties between Michigan's past and its future. The mission of the Network is to create an awareness of the value of Michigan's rich cultural heritage and architectural history, to encourage the preservation and stewardship of historic resources, and to support efforts that acknowledge the contribution these resources make to the strength and vitality of Michigan's communities.

For more information, please visit the Network's website at www.mhpn.org