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STATE OF MICHIGAN
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
STATE HISTORIC PRESERVATION OFFICE

GARY HEIDEL
EXECUTIVE DIRECTOR

PROGRAM UPDATE

STATE HISTORIC PRESERVATION TAX CREDIT PROGRAM

(2007 PA 36, MCL 208.1435; and 1967 PA 281, 206.266)

June 22, 2011

State Application Timing Clarifications

Public Act 38 of 2011 modifies Michigan's income tax structure, and Public Act 39 of 2011 provides for limited continuation of the tax credits available under the current Michigan Business Tax Act. To align management of the State Historic Preservation Tax Credit Programs (Program) with the requirements of PA 38 and PA 39 of 2011, we are providing the following clarifications to the timing of Program application submissions. **Please note that nothing in this memorandum shall be construed as altering the certification process for Federal-only historic preservation tax credit applications.**

These clarifications shall remain in force through December 31, 2011.

PLEASE NOTE: Application deadlines vary depending on which credit is being sought. Materials received after the stated deadline for a particular credit type will not be accepted.

State Only Personal Residential Credit Applications

1. All State Only (25%) Personal Residential Credit applicants with complete Part 1 and 2 applications received on or before **5:00 pm, Tuesday, November 15, 2011**, will be allowed to proceed through the review, construction and approval processes in accordance with the provisions of the Public Acts, current administrative rules, program practices and procedures, and fees in effect through December 31, 2011.
2. All required State review fees must be submitted with the applications and are non-refundable. Failure to include the required fees will result in denial of an application as incomplete.
3. Those projects held in abeyance and for which fees have been returned under the previous Program Update (March 28, 2011) must resubmit the required fees not later than **5:00 pm, Tuesday, November 15, 2011**, to proceed through the review and approval processes.
4. Requests for additional information will not be made nor will additional project information be accepted after 5:00 pm, Tuesday, November 15, 2011.
5. All State Only (25%) Personal Residential Credit applications with only a Part 1 received as of 5:00 pm, Tuesday, November 15, 2011, will be denied as incomplete and will not be permitted to submit additional information or subsequent parts of the application.
6. The SHPO will continue to collect application and review fees for all State Only Personal Residential Credit applications with a Part 2 application received on or before 5:00 pm, Tuesday, November 15, 2011, in accordance with the fee schedules in effect on December 31, 2010.

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