CITY OF TACOMA RESOURCES

Building Facade Assistance Program
The City of Tacoma offers the opportunity to participate in the Building Facade and Assistance Program. The program’s goal is to remove blight and improve a business district's visual appearance through the rehabilitation and restoration of building storefronts and facades by using appropriate and complementary design standards. By working with one building at a time, the program can gradually improve the overall image of the district.

Strategies for Redevelopment
The primary redevelopment principle for an historic commercial building is to bring it up to modern standards while maintaining its architectural character. The best way to accomplish this task is simple: maintain as much of the original building's fabric as possible, and where features have deteriorated beyond saving, replace those features with in-kind features as closely as possible.

There are seven basic principles to follow:

- Match the building with a compatible use which will alter the building the least.
- Minimize alterations to historic materials.
- Repair rather than replace architectural features. If replacement is necessary, replacements should match original in design, construction, color and texture.
- Replace missing architectural features with an accurate duplication of the original features.
- Unique features and examples of skilled craftsmanship should be protected and maintained.
- The original building should not be compromised by modern additions or features unrelated to the building’s past.
- Contemporary designs for new buildings should be compatible with the size, scale, color, material and character of the building and neighborhood.

How does it work?

Under the terms of the program, commercial property owners within Tacoma's designated Neighborhood Business Districts can receive free architectural and design assistance from a professional architect who will be provided by the City of Tacoma. The program provides free design consultation from local architects for commercial property owners who agree to finance the actual construction costs, including permits and licensing requirements.
If you own a commercial property within a Tacoma Neighborhood Business District, you may be eligible to participate in this program. In addition, your project may also qualify for one of several flexible loan programs to help you with the actual construction costs.

Program Guidelines

- Construction must begin within six months or as agreed after the final drawing is submitted by the architect. The architect will work with the property owner to determine the level of architectural improvement.

- The owner's anticipated budget, current and future use of the building and other factors will all be taken into account.

- The architect will only provide design consultation for building storefront and facade. No assistance will be provided for building interior designs.

- The owner will participate in any promotional activities such as interviews, pictorials, etc. that involve the program. This will not only highlight the owner's participation but will help market the merits of this program as well. If requested, the owner will prominently display a project information board detailing facts about the Building and Facade Assistance Program.

- If the owner decides to abandon the project after full agreement and discussion with the architect, the City may request that the owner pay for the architect's time used in developing the final drawings.

For more information contact:
The City of Tacoma
747 Market St.
Tacoma, WA 98402
(253) 591-5000
http://www.cityoftacoma.org

**Business Loan Program**
The City of Tacoma strives to assist local businesses and expand job opportunities for our residents by increasing private investment options. If you need financing to grow your business, the City of Tacoma’s Business Loan program may be a resource for you.

Criteria, Terms and Conditions

- Business must be located in the City of Tacoma
- Funds can be used for real estate acquisition, tenant improvements, equipment, furnishings, and fixtures, or working capital
- Interest rate: 4% (fixed)
- $250,000 maximum loan amount
- City can lend up to 50% of the total project cost
- Business must show capacity to repay loan
Financial Subsidies, Incentives and Grants for Historic Preservation

- Business must have adequate business assets or personal assets to be used as collateral
- Business must create one new job for each $35,000 borrowed

If the City of Tacoma’s Loan program is not the right fit for you, we may be able to assist you with a Small Business Administration (SBA) loan through a lending partner. The SBA loan amount can be up to $5 million and does not have a job creation requirement.

For more information contact:
The City of Tacoma
747 Market St.
Tacoma, WA 98402
(253) 591-5000
http://www.cityoftacoma.org

Fire Safety Loan Program
The City of Tacoma launched the Fire Safety Loan Program to assist businesses and property owners in meeting current fire and life safety requirements. The loan is available to upgrade an existing retail, office or mixed-use building to adhere to current fire safety codes. Funds can be used for:

- Fire detection systems
- Fire suppression systems
- Improving or adding means of egress
- Fire-related mechanical, electrical and plumbing systems
- Kitchen hoods
- Other fire and life safety code requirements

Criteria, Terms and Conditions

- Commercial building must be located in the City of Tacoma (residential units are not eligible)
- Building owner must consent to required modifications
- Building owner must have an existing business tenant or a signed lease/intent to lease
- $5,000 minimum loan/$50,000 maximum loan
- Loans of up to 95% of total project cost
- 2% fixed interest
- Principal and interest payments due quarterly
- Maximum term of 10 years
- 1% loan fee, due at closing
- Must demonstrate capacity to repay loan
- Must have adequate business or personal assets to be used as collateral

For more information contact:
The City of Tacoma
747 Market St.
Multifamily Property Tax Exemption Program
The purpose of the "tax incentive for multifamily housing" is to encourage the development of multifamily housing in Tacoma’s seventeen Mixed-Use Centers. To accomplish this goal, the City of Tacoma offers a property tax exemption to eligible property owners. This incentive exempts property taxes for 8 or 12 years on the improvements that create 4 or more additional housing units.

Qualifying Criteria
An application may be submitted year round. The applicant must be the owner of the property. The property must be located within the boundaries of a mixed-use center. Once the project is granted a Conditional Certificate of Acceptance of Tax Exemption, construction must be completed within 3 years. The property tax exemption begins the year following completion of the project. The owner enters into a contract with the City of Tacoma, establishing specific guidelines for completion and acceptance of the project. If the owner sells the property after the tax exemption has been granted, the exemption stays with the property and is transferred to the new owner.

8 or 12 Year Exemption
The standard exemption period is 8 years. To qualify for the 12 year exemption, at least 20% of the newly created units must be affordable to renters with household incomes no greater than 80% of the area median income, or homebuyers with household incomes no greater than 115% of the area median income. Area Median Income (AMI) is published annually by the Department of Housing and Urban Development.

Project Location
The City of Tacoma has 17 Mixed-Use Centers that qualify for the property tax exemption. The project must be situated within the boundaries of one of these Mixed-Use Centers which have been designated by the City Council as target areas for growth under the City’s comprehensive plan. These "residential target areas" are deemed to lack sufficient residential housing to meet the needs of the public. The seventeen targeted areas are:
- Downtown Tacoma
- James Center/TCC
- Lincoln (South 38th & "G" Street)
- Lower Portland Avenue
- Proctor (North 26th & Proctor)
- Sixth Avenue and Pine Street
- South 56th & South Tacoma Way
- South 72nd & Pacific Avenue
- East 72nd & Portland Avenue
- Stadium (North "I" and Tacoma)
- Tacoma Central Plaza/Allenmore
- Tacoma Mall Area
Financial Subsidies, Incentives and Grants for Historic Preservation

Project Size
A minimum of 4 new units must be constructed, rehabilitated (if vacant for one year or more), created through conversion of a commercial structure, or added to existing occupied multifamily housing.

Tenant Displacement
A redevelopment project should not displace existing tenants. Residential units proposed for rehabilitation should not have been occupied for at least one year prior to the application and need building code related repairs.

Valuation
As determined by the Pierce County Assessor, the portion of the project receiving tax relief pertains only to the additional housing units created through new construction or the value of the rehabilitation. It does not pertain to the land valuation commercial space, nor any units that were in existence at the time of application.

Application Process
The application is reviewed by the Tax Incentive Review Committee (TIRC) to determine if the application meets the qualification criteria. The committee is composed of staff from Community and Economic Development, and the Legal Department and a representative on the committee from the Pierce County Assessor’s Office. There is an application fee ranging from $1,000 to $5,000 depending on project size/number of units. For more information contact:
The City of Tacoma
747 Market St.
Tacoma, WA 98402
(253) 591-5000
http://www.cityoftacoma.org

Tacoma Municipal Code
13.06.640 Conditional use permit
In many zones there are uses that may be compatible but because of their size, operating characteristics, potential off-site impacts and/or other similar reasons warrant special review on a case-by-case basis. The purpose of the conditional use permit review process is to determine if such a use is appropriate at the proposed location and, if appropriate, to identify any additional conditions of approval necessary to mitigate potentially adverse impacts and ensure compatibility between the conditional use and other existing and allowed uses in the same zoning district and in the vicinity of the subject property. The zoning district use tables identify which uses require a conditional use permit (see Sections 13.06.100, -.200, -.300, and -.400). These
uses may be authorized by the Land Use Administrator or Hearing Examiner in accordance with the procedures established in TMC 13.05 and the applicable criteria outlined below.

Uses in Historic Structures: A conditional use permit for the reuse of a historic structure and/or site for one of the below-listed uses (where not otherwise allowed by the underlying zoning) shall be authorized only if it can be found to be consistent with all of the following criteria. This provision shall be limited to only those structures and sites that are individually listed on the Tacoma Register of Historic Places. In granting such a conditional use permit the Land Use Administrator or Hearing Examiner may attach thereto such conditions regarding the location, character, orientation, layout, access and other features of the proposed development as may be deemed necessary to ensure consistency with the intent of the TMC and Comprehensive Plan and ensure that use of the building and site will be compatible with the existing, historic attributes of the building and site and surrounding uses.

1. The use shall be consistent with the goals and policies of the Comprehensive Plan, any adopted neighborhood or community plans, and applicable ordinances of the City of Tacoma.

2. The use shall be located, planned, and developed in such a manner that it is not inconsistent with the health, safety, convenience, or general welfare of persons residing or working in the community. The following shall be considered in making a decision on a conditional use permit:

   a. The generation of noise, noxious or offensive emissions, light, glare, traffic, or other nuisances which may be injurious or to the detriment of a significant portion of the community.

   b. Availability of public services which may be necessary or desirable for the support of the use. These may include, but shall not be limited to, availability of utilities, transportation systems (including vehicular, pedestrian, and public transportation systems), education, police and fire facilities, and social and health services.

   c. The adequacy of landscaping, screening, yard setbacks, open spaces, or other development characteristics necessary to mitigate the impact of the use upon neighboring properties.

3. The proposed re-use shall promote the preservation and/or restoration of the designated historic structure(s) on the site.

4. The proposed reuse and design of any modifications to the historic structure(s) and site shall be approved by the Landmarks Preservation Commission.

5. The proposed use shall be limited to one of the following:
<table>
<thead>
<tr>
<th>Art/craft production</th>
<th>Assembly facilities</th>
<th>Continuing care retirement community</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cultural institutions</td>
<td>Extended care facility</td>
<td>Group housing</td>
</tr>
<tr>
<td>Intermediate care facility</td>
<td>Lodging house</td>
<td>Multi-family dwellings</td>
</tr>
<tr>
<td>Offices offering professional dental, medical, legal or design services</td>
<td>Offices for charitable, philanthropic or community service organizations where it can be shown that there is limited contact with the general public</td>
<td></td>
</tr>
<tr>
<td>Retirement home</td>
<td>Retail, only as an incidental use to one or more of the other listed uses</td>
<td>Personal services</td>
</tr>
</tbody>
</table>
FEDERAL LOANS

Federal 203 (k) Mortgage/Loan Insurance - Federal Housing Administration
Section 203(k) insurance enables homebuyers and homeowners to finance both the purchase or refinancing of a house and the cost of its rehabilitation through a single mortgage or to finance the rehabilitation of their existing home.

Section 203(k) fills a unique and important need for homebuyers. When buying a house that needs repair or modernization, homebuyers usually have to follow a complicated and costly process. The interim acquisition and improvement loans often have relatively high interest rates, short repayment terms and a balloon payment. However, Section 203(k) offers a solution that helps both borrowers and lenders, insuring a single, long term, fixed or adjustable rate loan that covers both the acquisition and rehabilitation of a property. Section 203(k) insured loans save borrowers time and money. They also protect the lender by allowing them to have the loan insured even before the condition and value of the property may offer adequate security.

For housing rehabilitation activities that do not also require buying or refinancing the property, borrowers may also consider HUD's Title I Home Improvement Loan program.

Type of Assistance:
Section 203(k) insures mortgages covering the purchase or refinancing and rehabilitation of a home that is at least a year old. A portion of the loan proceeds is used to pay the seller, or, if a refinance, to pay off the existing mortgage, and the remaining funds are placed in an escrow account and released as rehabilitation is completed. The cost of the rehabilitation must be at least $5,000, but the total value of the property must still fall within the FHA mortgage limit for the area. The value of the property is determined by either (1) the value of the property before rehabilitation plus the cost of rehabilitation, or (2) 110 percent of the appraised value of the property after rehabilitation, whichever is less.

Many of the rules and restrictions that make FHA's basic single family mortgage insurance product (Section 203(b)) relatively convenient for lower income borrowers apply here. But lenders may charge some additional fees, such as a supplemental origination fee, fees to cover the preparation of architectural documents and review of the rehabilitation plan, and a higher appraisal fee.

Eligible Customers:
All persons who can make the monthly mortgage payments are eligible to apply. Cooperative units are not eligible; individual condominium units may be insured if they are in projects that have been approved by FHA or the Department of Veterans Affairs, or meet certain Fannie Mae guidelines.

Eligible Activities:
The extent of the rehabilitation covered by Section 203(k) insurance may range from relatively minor (though exceeding $5000 in cost) to virtual reconstruction: a home that has been demolished or will be razed as part of rehabilitation is eligible, for example, provided that the existing foundation system remains in place. Section 203(k) insured loans can finance the
rehabilitation of the residential portion of a property that also has non-residential uses; they can also cover the conversion of a property of any size to a one- to four- unit structure. The types of improvements that borrowers may make using Section 203(k) financing include:

- structural alterations and reconstruction
- modernization and improvements to the home's function
- elimination of health and safety hazards
- changes that improve appearance and eliminate obsolescence
- reconditioning or replacing plumbing; installing a well and/or septic system
- adding or replacing roofing, gutters, and downspouts
- adding or replacing floors and/or floor treatments
- major landscape work and site improvements
- enhancing accessibility for a disabled person
- making energy conservation improvements

HUD requires that properties financed under this program meet certain basic energy efficiency and structural standards.

Application:
Applications must be submitted through an FHA approved lender.

Technical Guidance:
Insurance for rehabilitation is authorized under Section 203(k) of the National Housing Act (12 U.S.C. 1709(4k)). Program regulations are at 24 CFR 203.50. For more information contact the FHA Resource Center. For More Information:
TAX INCENTIVES

Federal Rehabilitation Investment Tax Credit - National Park Service
A 20% tax credit for income-producing historic buildings listed on the National Register of Historic Places either individually or as contributing buildings within a historic district (rehabilitation work must be done according to the Secretary of Interior standards, the amount of money spent on rehabilitation must be greater than the adjusted value of the building and must be at least $5000) [http://www2.cr.nps.gov/tps/tax/](http://www2.cr.nps.gov/tps/tax/)

Federal Rehabilitation Investment Tax Credit – National Park Service
A 10% tax credit for income producing non-historic buildings (the amount of money spent on rehabilitation must be greater than the adjusted value of the building and must be at least $5,000, see website below for more details) [http://www2.cr.nps.gov/tps/tax/](http://www2.cr.nps.gov/tps/tax/)

New Market Tax Credit
The New Markets Tax Credit (NMTC) Program permits taxpayers to receive a credit against Federal income taxes for making qualified equity investments in designated Community Development Entities (CDEs). Substantially all of the qualified equity investment must in turn be used by the CDE to provide investments in low-income communities. The credit provided to the investor totals 39% of the cost of the investment and is claimed over a seven-year credit allowance period. In each of the first three years, the investor receives a credit equal to five percent of the total amount paid for the stock or capital interest at the time of purchase. For the final four years, the value of the credit is six percent annually. Investors may not redeem their investments in CDEs prior to the conclusion of the seven-year period. This program is for historic and non-historic buildings. For more information contact:
Community Development Financial Institution
601 13th Street NW, Suite 200, South
Washington, DC 20005
Phone: (202 622-8662
Fax: (202 622-7754
[http://www.cdfifund.gov/cdfi_links/contact_us.asp](http://www.cdfifund.gov/cdfi_links/contact_us.asp)

Washington State Special Valuation
During its 1985 session, the Washington State Legislature determined that as the state approached its centennial year, the preservation of a lasting legacy of historic resources was an important goal. In order to reach this goal, the legislature passed a law that allows a “special valuation” for certain historic properties within the state.

The primary benefit of the law is that during the ten-year special valuation period, property taxes will not reflect substantial improvements made to properties that are eligible for special valuation, and designates a local review board that reviews applications. For example, if a property owner incurs qualified rehabilitation costs that equal at least 25% of the building’s assessed value within a 24-month period prior to application, those qualified costs can be subtracted from the newly assessed value of the property for 10 years. The intent of the legislature was to take away the disincentive of increased property taxes that was created when a
property owner substantially improved a property. The City does not lose tax revenue in the process, because prior to rehabilitation, most historic buildings in the program are underutilized and generate low revenues. A building increases dramatically in value following a project, and following the 10 year period, returns to a significantly higher assessed value on the tax rolls.

While this program was created at the state level, local jurisdictions are required to adopt an ordinance in order to allow property owners to take advantage of the tax deduction. Since 1986, the City of Tacoma has approved over $100 million in Special Tax Valuation investment into its historic properties.

Requirements
Expenses claimed must be reasonably associated with the historic rehabilitation and must occur within a building's original envelope. Additional requirements include:

• Property must be listed on the Tacoma Register of Historic Places
• Rehabilitation costs must equal at least 25% of the assessed value of the building itself prior to renovation
• All project costs must fall within a working period of 24 consecutive months
• "Rehabilitation Expenditures" that generally qualify include the costs associated with design, materials and construction necessary to bring a building to a state of modern convenience, but do not include costs associated with acquisition of the property or for work to expand the building's size
• The project must meet the Secretary of Interior's Standards for Rehabilitation of Historic Buildings
• Renovations must not adversely affect historically significant building's character defining elements

Buildings in historic districts are usually eligible. Historic properties not already listed on the Tacoma Register of Historic Places can be placed on the Tacoma Register though a nomination and review procedure. For application forms and other helpful documents, please visit: http://www.tacomaculture.org/historic/financial.asp
HELP FROM THE NATIONAL TRUST

The National Trust, through its financial assistance programs, demonstrates that preserving our heritage improves the quality of life in American communities. The National Trust's grant and loan programs have assisted thousands of innovative preservation projects that protect the continuity, diversity, and beauty of our communities. The National Trust Loan Funds provide loan financing to support a variety of preservation projects.

The Inner-City Ventures Fund finances the rehabilitation of historic buildings that serve the economic and community development needs of low-, moderate-, or mixed-income neighborhoods.

If you are looking for information about financing the rehabilitation of historic home, visit Funding for Rehabilitating a Historic Home (www.nthp.org).

Additional grant information from the National Trust for Historic Preservation can be found at: http://nthpgrants.blogspot.com/

HELP FROM THE NATIONAL PARK SERVICE

Since 1968, the National Park Service has provided funding for a variety of grant programs aimed at protecting our Nation's most significant historic and cultural sites and our diverse cultural heritage. More than one billion dollars has been awarded to Federal, State, and local governments, Native American Tribes, nonprofit organizations and educational institutions for preservation projects in all 50 states and the U.S. Territories. From more information contact:

Chief, Historic Preservation Grants Division
Historic Preservation Grants
National Park Service
1201 "Eye" Street, NW (2256)
Washington, DC 20005
(202) 354-2020
Preservation_Grants_Info@nps.gov
http://www.cr.nps.gov/hps/hpg/index.htm
GRANTS

American Heritage Home Trust Grants
American Heritage Home Trust offers a grant to nonprofit organizations in the amount of five thousand dollars ($5,000) for the rehabilitation of an historic home in the United States. In an effort to reduce paper use and expense, American Heritage Home Trust welcomes inquiry letters to determine appropriateness of project prior to grant submittal. The award is in two parts; half the grant ($2,500) will be given with the announcement and acceptance. With the remaining twenty-five hundred awarded at the following annual meeting. Acceptance of this award constitutes agreement to provide an officer of the organization to serve a two-year term on the AHHT Board of Directors. The Board member will constitute part of the selection committee for the future year's grant recipient. When possible the annual meeting will be held in or near the location of the previous year's grant project.

Applications (application form) should be sent to AHHT, c/o Johnson, 2221 Water Street SW, Olympia WA 98501-2857 or E-mailed to johns3e@aol.co
Inquiries: (360) 754-1455 or (706) 868-5444

Capital Projects Fund for Washington's Heritage
The State of Washington has affirmed that Washington has a "rich heritage in historical sites and artifacts that have the potential to provide life-long learning opportunities for citizens of the state" and that "many of these historical treasures are not readily accessible to citizens, and that there is a need to create an ongoing program to support the capital needs of heritage organizations and facilities."

To meet this need, the Heritage Capital Projects Fund (HCPF) competitive biennium grant program was authorized in 1995 (RCW 27.34.330). The purpose of HCPF is to "support capital needs and facilities of heritage organizations, tribal governments, public development authorities, and local government agencies that interpret and preserve Washington's history and heritage." (WAC 255-02-010) Projects need to have a minimum total budget of $25,000; request a grant of not more than $1,000,000; involve property that will be held a minimum of 13 years; and provide a $2 match for each $1 of HCPF grant funds.

Applicants need to demonstrate that significant heritage interpretive and preservation activities will occur via completion of their projects. HCPF grant applicants need to comply with the Governor's Executive Order 05-05 and high performance ("green") building standards (RCW 39.35D) and prevailing wage laws. Before preparing an HCPF grant, an applicant should determine it has the capacity and readiness for a capital project.

Since 1997, the Heritage Capital Projects Fund has supported local leaders in communities across the state as they have worked to preserve our heritage, interpret its meaning, and serve the public. HCPF grants have assisted 198 local heritage projects, resulting in the construction of new museums and interpretive centers, additions to heritage facilities, improvements to archives and museum collection storage, preservation and reuse of historic structures, restoration of historic ships, and rehabilitation of historic railroad equipment.
Projects are required to comply with high-performance or “green” building standards (RCW 39.35D), which require major capital facilities to be built to the LEED silver standard where “practicable,” or obtain an exemption.

The HCPF advisory panel will produce a ranked list of up to $10 million in new projects. The Washington State Historical Society will include a list of projects in its proposed 2011-13 capital budget, which will be considered by the Governor and Legislature.

To be placed on a list to receive electronic updates about this grant program, related heritage activities, and other funding opportunities, contact:
http://www.wshs.org/heritageservices/grants.aspx

Community Development Block Grant Program
The Community Development Block Grant (CDBG) program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs at HUD. The CDBG program provides annual grants on a formula basis to 1209 general units of local government and States.

Program Areas
Entitlement Communities
The CDBG entitlement program allocates annual grants to larger cities and urban counties to develop viable communities by providing decent housing, a suitable living environment, and opportunities to expand economic opportunities, principally for low- and moderate-income persons.

State Administered CDBG
Also known as the Small Cities CDBG program, States award grants to smaller units of general local government that carry out community development activities. Annually, each State develops funding priorities and criteria for selecting projects.

Section 108 Loan Guarantee Program
CDBG entitlement communities are eligible to apply for assistance through the section 108 loan guarantee program. CDBG non-entitlement communities may also apply, provided their State agrees to pledge the CDBG funds necessary to secure the loan. Applicants may receive a loan guarantee directly or designate another public entity, such as an industrial development authority, to carry out their Section 108 assisted project.

Disaster Recovery Assistance
HUD provides flexible grants to help cities, counties, and States recover from Presidentially declared disasters, especially in low-income areas, subject to availability of supplemental appropriations.

Neighborhood Stabilization Program
HUD provides grants to communities hardest hit by foreclosures and delinquencies to
purchase, rehabilitate or redevelop homes and stabilize neighborhoods.

Renewal Communities/ Empowerment Zones/ Enterprise Communities (RC/EZ/EC)
This is a program that uses an innovative approach to revitalization, bringing communities together through public and private partnerships to attract the investment necessary for sustainable economic and community development.

About the Program
The CDBG program works to ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses. CDBG is an important tool for helping local governments tackle serious challenges facing their communities. The CDBG program has made a difference in the lives of millions of people and their communities across the Nation.

The annual CDBG appropriation is allocated between States and local jurisdictions called "non-entitlement" and "entitlement" communities respectively. Entitlement communities are comprised of central cities of Metropolitan Statistical Areas (MSAs); metropolitan cities with populations of at least 50,000; and qualified urban counties with a population of 200,000 or more (excluding the populations of entitlement cities). States distribute CDBG funds to non-entitlement localities not qualified as entitlement communities.

HUD determines the amount of each grant by using a formula comprised of several measures of community need, including the extent of poverty, population, housing overcrowding, age of housing, and population growth lag in relationship to other metropolitan areas.

Citizen Participation
A grantee must develop and follow a detailed plan that provides for and encourages citizen participation. This integral process emphasizes participation by persons of low or moderate income, particularly residents of predominantly low- and moderate-income neighborhoods, slum or blighted areas, and areas in which the grantee proposes to use CDBG funds. The plan must provide citizens with the following: reasonable and timely access to local meetings; an opportunity to review proposed activities and program performance; provide for timely written answers to written complaints and grievances; and identify how the needs of non-English speaking residents will be met in the case of public hearings where a significant number of non-English speaking residents can be reasonably expected to participate.

Eligible Activities
Over a 1, 2, or 3-year period, as selected by the grantee, not less than 70 percent of CDBG funds must be used for activities that benefit low- and moderate-income persons. In addition, each activity must meet one of the following national objectives for the program: benefit low- and moderate-income persons, prevention or elimination of slums or blight, or address community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community for which other funding is not available. For more information contact:
Community Block Development Program
(360)725-3017
Historic Preservation Fund
The Historic Preservation Fund (HPF) provides grants to states, tribes, and local governments to use for activities like education, preparation of National Register nominations and development of comprehensive preservation plans. Established in 1976 as an amendment to the National Historic Preservation Act of 1966, the HPF receives annual appropriations from Congress, and this federal money is matched by state dollars. The fund is administered in a partnership between the National Park Service and the states through State Historic Preservation Offices, tribes and local governments. To learn more, visit www2.cr.nps.gov/hpf/

Lowe's Charitable and Education Foundation
Founded in 1957, the Lowe’s Charitable and Educational Foundation (LCEF) has a long and proud history of contributing to grassroots community projects. LCEF awards more than $4.5 million annually to diverse organizations and schools across the United States where Lowe’s operates stores and distribution centers. The Foundation’s primary philanthropic focus areas include K-12 public schools and non-profit community-based organizations.

Since 2006, Lowe's has contributed $5 million to the National Trust for Historic Preservation, helping to fund 69 significant historic preservation projects. In 2009, Lowe's provided a $1 million grant to help restore and stabilize Rosenwald Schools throughout the southeastern United States. A school building program launched in 1912, Rosenwald Schools served as a major effort to improve the quality of public education for African-American students in rural communities in the south. Today, fewer than 500 of these historic structures remain, and they were placed on the National Trust's list of America's 11 Most Endangered Historic Places in 2002. This funding helps to save and restore these buildings from permanent disrepair, and through adaptive reuse, to transform them into once again vibrant facilities in their communities. For further information contact: http://www.lowes.com/cd_The+Lowes+Charitable+and+Educational+Foundation_474741445_

Partners in Preservation
Launched in 2006, this is a program in which American Express, in partnership with the National Trust for Historic Preservation, pledged $5.5 million over a five-year period toward preserving historic places throughout the United States. American Express has already allocated more than $3.4 million in preservation grants, which has allowed recipients to make significant progress in achieving their preservation goals. American Express has also given $1.1 million to the National Trust for Historic Preservation to support its work helping people save the places that matter to them, all across the country.

Each year, American Express and the National Trust for Historic Preservation select 25 Partners in Preservation projects. The prospective grantees, each of which is a nonprofit organization or a government agency, complete formal grant applications that are the basis for the 25 preservation projects. All participating projects consist of "bricks and mortar" work yielding a defined improvement to a historic property and will be ready for construction within a year of the grant announcement. For more information visit:
Partners in the Field Challenge Grant for Statewide and Local Partners
The grant program is a collaboration between the National Trust for Historic Preservation and Statewide and Local Partners network, a coalition of over 100 high-performing nonprofit preservation organizations from across the country. The primary purpose of Partners in the Field is to expand the delivery of preservation field services across the country by building the capacity of statewide and local preservation organizations to provide these services on the ground, and by building their long-term capacity for philanthropy to sustain their preservation work. This grant provides money for local organization to hire new field representatives that work in collaboration with the National Trust Regional Offices. Partners in the Field challenge grants are only available to recognized National Trust Statewide & Local Partners. Organizations may apply for membership. For more information contact:
National Trust for Historic Preservation
Western Regional Office
8 California Street, Suite 400
San Francisco, CA 94111-4828
Ph: (415) 956-0610
Fax: (415) 956-0837
wro@nthp.org
http://www.preservationnation.org/resources/find-funding/grants/partners-in-the-field.html

Preservation Services Fund - Eldridge Campbell Stockton Memorial Preserves Fund
The Preservation Services Fund provides nonprofit organizations and public agencies matching grants from $500 to $5,000 (typically from $1,000 to $1,500) for preservation planning and education efforts. Funds may be used to obtain professional expertise in areas such as architecture, archeology, engineering, preservation planning, land-use planning, fund raising, organizational development and law as well as preservation education activities to educate the public. The Eldridge Campbell Stockton Memorial Preservation Fund was established in 1993 specifically for projects in the State of Washington. For further information contact:
National Trust for Historic Preservation
Western Regional Office
8 California Street, Suite 400
San Francisco, CA 94111-4828
Ph: (415) 956-0610
Fax: (415) 956-0837
wro@nthp.org

The Peter H. Brink Leadership Fund
This fund helps to build the capacity of existing preservation organizations and encourages collaboration among these organizations by providing grants for mentoring and other peer-to-peer and direct organizational development and learning opportunities. The purpose of these grants is to support the leadership and effectiveness of staff and board members of preservation organizations to fulfill their mission and to create a stronger, more effective preservation movement. Grants from the Peter H. Brink Leadership Fund pay for travel costs and honoraria and generally range up to $1,500. For further information contact:
Tourism Cares
Tourism Cares’ Special Grant and Worldwide Grant Programs distribute charitable grants to worthy tourism-related non-profit organizations worldwide for capital improvements or educational programs. Primary consideration is given to projects that focus on capital improvements that conserve, preserve, or restore sites of exceptional cultural, historic, or natural significance. An additional focus area is the education of local host communities and the traveling public about the preservation of exceptional sites. The program strives for a balanced distribution of grants to U.S. and non-U.S. organizations. Typical grants are $10,000; However, based on availability of funds, grants up to $100,000 will be considered. Please contact:
Tourism Cares
275 Turnpike St.
Suite 307 Canton, MA 02021
Tel: 781-821-5990 Fax: 781-821-8949
info@tourismcares.org
http://www.tourismcares.org/

Valerie Sivinski Washington Preserves Fund
The Valerie Sivinski Washington Preserves Fund is a bi-annual grant program with the Washington Trust for Historic Preservation that provides up to $1,000 to organizations involved in historic preservation around our state. The goal of the fund is to provide small yet meaningful amounts of money to help promote historic preservation where it really happens - at the community level.

Examples of eligible projects include purchasing materials or services for brick and mortar projects to preserve a property or producing publications that promote historic preservation of a specific resource. Highest priority will be given to projects that are urgent in nature, contribute significantly to the development of community preservation organizations, and/or are listed on the Washington Trust’s Most Endangered Historic Properties lists. For further information contact:
The Washington Trust for Historic Preservation
1204 Minor Avenue
Seattle, WA 98101
Phone:(206) 624-9449
Fax: (206) 624-2410
info@wa-trust.org
1772 Foundation
The 1772 Foundation was established to help 501 (c) 3 organizations preserve and enhance American historical entities for future generations to enjoy with particular interest in farming, industrial development, transportation and unusual historical buildings. Grants are typically between $15,000 and $50,000. Projects funded in Washington include the Stimson-Green Mansion, the Northwest Railway Museum, the Steamer Virginia V Foundation and the Pike Place Market Foundation. For further information contact:
1772 Foundation
http://www.1772foundation.org/1772/index.jsp
inquiries@1772Foundation.org
EQUITY INVESTMENTS

Bank of America Historic Tax Credit Fund
In August 2000, the National Trust for Historic Preservation and the Bank of America entered into a partnership to create an equity fund dedicated solely to investing in historic tax credit projects, known as the Bank of America Historic Tax Credit Fund, LP. Since its inception, the fund has closed on twelve investments totaling $21.4 million in net historic tax credit equity. Projects in which the fund invested ranged in both geography and size but reflect a consistent theme: each one rehabilitates a National Register-eligible structure that significantly contributes to the economic vitality and character of the surrounding community.

Managed by The National Trust Community Investment Corp. (NTCIC), a for-profit subsidiary of the National Trust, the Fund's unique investment strategy targets projects with development costs in the range of $4 million to $30 million, eligible for a minimum of $750,000 in tax credits. Types of projects eligible for a Fund equity investment include apartment lofts, office and retail use, mixed-use development and governmental and nonprofit facilities. Thanks to NTCIC's $127 million new markets tax credit allocation, the Fund is also able to offer new markets tax credit equity to qualifying historic tax credit projects in low-income communities. For more information contact:
Bank of America
http://www.bankofamerica.com/community/index.cfm?template=cdb_historictax

National Trust Small Deal Fund
The National Trust Small Deal Fund is a partnership between Tax Credit Capital and a subsidiary of National Trust for Historic Preservation designed to help developers of historic properties that generate an equity investment of less than $650,000 (total project costs of approximately $4 million or less). Although the tax credit program has been around for 25 years, and an active and efficient market has evolved for larger deals, there is still a void in the market for smaller projects. The Fund was created in 2002 to fill this void. For more information contact:
National Trust Community Investment Corporation
1785 Massachusetts Ave. NW
Washington, DC 20036
http://ntciefunds.com/

The National Trust's For-Profit Subsidiary
The National Trust Community Investment Corporation invests equity into historic rehabilitation projects that qualify for federal historic tax credits and in some cases, state historic tax credits and New Markets Tax Credits.

The National Trust Community Investment Fund invests in historic tax credit projects that generate at least $650,000 in federal/state historic tax credit equity.

For more information about the National Trust and its programs please contact:
National Trust for Historic Preservation
RESOURCES FOR NATIONAL HISTORIC LANDMARKS
Properties are eligible for the National Register of Historic Places if they meet the National Register Criteria for Evaluation. The criteria require properties to be over 50 years old, possess integrity and associations with significant people, movements, or events. Listing in the National Register of Historic Places provides formal recognition of a property’s historical, architectural, or archeological significance based on national standards used by every state. Properties listed on the National Register are primarily of State and local significance. The National Register does not regulate registered properties.

In contrast to locally and regionally significant National Register properties, National Historic Landmarks (NHLs) are nationally significant historic places designated by the Secretary of the Interior because they possess exceptional value or quality in illustrating or interpreting the heritage of the United States. In Tacoma, Fireboat No.1 and the Fort Nisqually Granary have National Historic Landmark status. Though listed on the National Register, there are stricter evaluation criteria for the category of National Historic Landmarks. Upon designation, the National Park Service is tasked with reporting on the condition of the Landmark through periodic status updates provided by NHL owners (stewards). Though there are no federal requirements for the maintenance of Landmarks, there are state and federal laws that protect Landmarks and federal agencies must take into account the effects of their actions on Landmarks.

Cynthia Woods Mitchell Fund for Historic Interiors
This provides nonprofit organizations and public agencies grants ranging from $2,500 to $10,000 to assist in the preservation, restoration, and interpretation of historic interiors. Individuals and for-profit businesses may apply only if the project for which funding is requested involves a National Historic Landmark. Funds may be used for professional expertise, print and video communications materials, and education programs.

The National Preservation Loan Fund provides loans to establish or expand local and statewide preservation revolving funds; to acquire and/or rehabilitate historic buildings, sites, structures and districts; to purchase easements; and to preserve National Historic Landmarks. Please contact:
National Trust for Historic Preservation Western Office
5 Third Street, Suite 707
San Francisco, California 94103
Phone: 415-947-0692
Fax: 415-947-0699
wro@nthp.org
www.preservationnation.org/western

Johanna Favrot Fund for Historic Preservation
This fund provides nonprofit organizations and public agencies grants ranging from $2,500 to $10,000 for projects that contribute to the preservation or the recapture of an authentic sense of place. Individuals and for-profit businesses may apply only if the project for which funding is requested involves a National Historic Landmark. Funds may be used for professional advice, conferences, workshops and education programs. Please contact:
ADDITIONAL RESOURCES
For more information on Tacoma and Washington State grants, loans, and potential tax incentives you should contact the City and State historic preservation offices. If you're just starting to rehabilitate a historic home, you may find The Old House Starter Kit very helpful. Available from the National Trust's Preservation Books for $6.00, it's filled with information and advice for the do-it-yourselfer as well as for those who prefer to hire professionals.

Transportation Enhancements Funding
In 1991, Congress created a special fund to encourage states to dedicate transportation money to projects that enhance local communities. In the legislation--normally referred to as ISTEA--that established that fund, Congress listed specific activities (see below) as "transportation enhancements." Since 1991, states have dedicated approximately $2 billion in Federal-aid highway funds to thousands of transportation related historic preservation projects; historic resources have also benefited from enhancement money for landscaping, land acquisition, historic bridge and road activities, and streetscapes in historic commercial districts. Under TEA-21, transportation enhancements include the following:
1. Provision of facilities for pedestrians and bicycles
2. Provision of safety and educational activities for pedestrians and bicyclists
3. Acquisition of scenic easements and scenic or historic sites
4. Scenic or historic highway programs (inc. the provision of tourist and welcome center facilities).
5. Landscaping and other scenic beautification
6. Historic preservation
7. Rehabilitation and operation of historic transportation buildings, structures, or facilities (including railroad facilities and canals)
8. Preservation of abandoned railroad corridors (including the conversion and use thereof for pedestrian and bicycle trails)
9. Control and removal of outdoor advertising
10. Archaeological planning and research
11. Environmental mitigation to address water pollution due to highway runoff or reduce vehicle-caused wildlife mortality while maintaining habitat connectivity
12. Establishment of transportation museums

Easements
A preservation easement is a voluntary legal agreement that protects a significant historic, archaeological, or cultural resource. An easement provides assurance to the owner of a historic or cultural property that the property's intrinsic values will be preserved through subsequent ownership. In addition, the owner may obtain substantial tax benefits. An entire historic structure or just the facade or interior may qualify.

Historic preservation easements also are used to protect a historic landscape, battlefield, traditional cultural place, or archaeological site. Under the terms of an easement, a property owner grants a portion of, or interest in, his/her property rights to an organization whose mission includes historic preservation. Once recorded, an easement becomes part of the property's chain
of title and usually "runs with the land" in perpetuity, thus binding not only the owner who grants the easement but all future owners as well.

**Federal Conservation Easement – National Park Service**
Available to both single-family residential and commercial properties, but primarily useful to larger more significant structures.

Also known as the charitable contribution deduction, this incentive provides both a tax deduction and protection in perpetuity for the building façade. When property owners donates an easement to a charitable or governmental organization, they can claim a charitable deduction on Federal income tax (may deduct the value of the easement, for up to 30% of the taxpayer’s adjusted gross income) [http://www2.cr.nps.gov/tps/tax/](http://www2.cr.nps.gov/tps/tax/)

**Washington State Easements**
In Washington, several organizations will accept preservation easements. For further information contact the following:

Washington State Department of Archaeology & Historic Preservation
P.O. Box 48343
Olympia, WA 98504-8343
phone: (360) 586-3079
fax: (360) 586-3067
Geographic Area: Statewide
Easement type(s): Façade and Historic Building
Easements only granted in perpetuity; no fee requested; currently 43 easements across the state.
Since: 1981

The Washington Trust for Historic Preservation
Stimson-Green Mansion
1204 Minor Avenue
Seattle, WA 98101
Phone: 206.624.9449
Fax: 206.624.2410
www.preservewa.org
info@preservewa.org

**The Colonial Dames of America**
Founded in 1890, The Colonial Dames of America (CDA) is an international society of women members whose direct ancestors held positions of leadership in the Thirteen Colonies. The organization's goals are education of American history and historical preservation. The CDA owns and maintains the accredited Mount Vernon Hotel Museum & Garden in New York City, which is also the headquarters of both the CDA and the New York Parent Chapter.

The CDA provides scholarships to institutions for graduate students in American history, supports its thirty-two chapters in the United States and abroad in their individually chosen educational and historic preservation projects, and presents an annual book award to an
American author for a current work of non-fiction focusing on American history, politics or culture. For more information see: http://www.cdany.org/

**Funding for Historic Churches**
Due to First Amendment restrictions, there are very few government grants for religious structures. However, religious organizations may be eligible for funding that can be used for historic preservation purposes. The sources of these funds include grants for specific community programs, such as sheltering the homeless and private grants. Religious entities may also qualify for nonprofit organization grants. If the religious structure is related to a specific historic person or event, such as a historic battle, it may be a historic landmark and/or eligible for funds relating to the historic theme.