



# Ohio Historic Preservation Tax Credit

## Application Amendment Request

Name of Building/Project: \_\_\_\_\_

This form will provide guidance on what information and documentation are required for an amendment to an approved Ohio Historic Preservation Tax Credit Program application. After a project application has been approved by the Ohio Development Services Agency, any changes to the project must be accompanied by a written amendment request and approved by the Director of Development Services to be effective. Please read all instructions carefully before compiling your amendment request and contact the Office of Strategic Business Investments at [historic@development.ohio.gov](mailto:historic@development.ohio.gov) or (614) 466-4551 if you have any questions.

- The Ohio Historic Preservation Tax Credit Program materials are available online at [ohptc.development.ohio.gov](http://ohptc.development.ohio.gov). Section 7 of the Program Policies provides additional guidance on project amendments.
- Complete this amendment request as a PDF form and print out for submission with original signature by the authorized representative of the application, along with the attachments required for each amendment request type. The request will not be considered complete without inclusion of these attachments.
- Amendments to historic rehabilitation information (e.g. Part 2 amendments) should be submitted directly to the State Historic Preservation Office on the applicable forms.
- You may submit forms via U.S. mail, delivery service or in person to:

**Ohio Development Services Agency, Office of Strategic Business Investments  
77 South High Street, 28th Floor, Columbus, Ohio 43215**

### Authorized Representative Declaration

I hereby attest that the information I have provided with this request is, to the best of my knowledge, correct. I understand that falsification of representations in this application may subject the applicant to criminal sanctions including fines and/or imprisonment pursuant to O.R.C. 2921.77 and make the applicant ineligible for future state assistance pursuant to O.R.C. 9.66.

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Authorized Representative's Signature:

\_\_\_\_\_  
(Original Signature only)

Date: \_\_\_\_\_

Authorized Representative's Name and Title: \_\_\_\_\_



**Development  
Services Agency**

Mike DeWine, Governor  
Jon Husted, Lt. Governor

Lydia L. Mihalik, Director

## Project Information

### PROJECT INFORMATION

Name of Building/Project: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_, Ohio Zip: \_\_\_\_\_

### OWNER OR LESSEE INFORMATION

Project Owner or Lessee: \_\_\_\_\_

Representative Name and Title: \_\_\_\_\_

Representative Company: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

### PROJECT CONTACT INFORMATION (if changed)

Contact Name and Title: \_\_\_\_\_

Contact Company: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_



## Project Amendment Information

Check the box next to the amendment type(s) requested.

**Change of Timeline**

Rehabilitation Period Start Date	
Approved Start Date	
Proposed Start Date	
Rehabilitation Period End Date	
Approved End Date	
Proposed End Date	

### DOCUMENTATION REQUIRED

- 1) Provide an updated project timeline describing the proposed schedule for completing the rehabilitation project, including financing, design, construction, and occupancy.
- 2) Provide written justification for any project delays, including details on challenges faced and progress made toward financing and construction.

**Change of Scope**

Physical Scope	
Approved Square Feet to be Rehabilitated	
Proposed Square Feet to be Rehabilitated	
End Use	
Approved End Use (Percent %)	
Office: ____ Retail: ____ Restaurant: ____ Hotel: ____ Residential: ____ Institutional: ____	
Proposed End Date (Percent %)	
Office: ____ Retail: ____ Restaurant: ____ Hotel: ____ Residential: ____ Institutional: ____	

### DOCUMENTATION REQUIRED

#### For Physical Scope

- 1) Provide detailed information explaining what spaces will be added or subtracted to/from the rehabilitation project and justification for the change.

#### For End Use

- 1) Provide detailed information explaining the indicated use(s) of the building after rehabilitation and justification for the change.
- 2) Complete the cost-benefit analysis information on Page 5. The result of the cost-benefit analysis will be considered as part of amendment approval.



**Change of Applicant**

Applicant (Owner or Lessee) and Authorized Representative	
Current Applicant	
Proposed Applicant	
Tax Class (LLC, S/C-Corp, Partnership, Individual, Other)	
FEIN or SSN	
Ohio Secretary of State Charter Number	
Ohio Employer Withholding Account Number	
Representative Name and Title	
Representative Company	
Mailing Address	
Telephone	
Email	

**DOCUMENTATION REQUIRED**

1) Provide a signed letter from the authorized representative of the current applicant (e.g. seller), acknowledging the transfer of the tax credit application to the proposed applicant.

2) Provide at least one of the following:

- Deed for the property or county auditor card for all parcels
- Executed sale and purchase agreement for all parcels
- Executed closing documents for all parcels (settlement sheets)
- Qualified lease that has been executed and, starting from the date of project completion, has a term equal to or exceeding the lease term requirement under 26 U.S.C. 47(c)(2)(B)(vi).

**Change of Other Information**

Changes to other project information may include, but are not limited to changes to contact information, the historic buildings included in a project, and Qualified Rehabilitation Expenditures (QREs). Effective for applications approved after June 2008 in ORC 149.311 (D)(2), applications cannot be amended for an “amount greater than the estimated amount furnished by the applicant on the application.”

**DOCUMENTATION REQUIRED**

1) Provide a narrative that describes and justifies the amendment request, including both the original application information and the proposed change.

### Cost-Benefit Analysis Information

For end use or QRE amendments, provide the below information based on the projected impacts of the project. Instructions are provided on Page 6 and correspond to the numbers before each data section below.

#### Project Information

Project Address: \_\_\_\_\_

Permanent Parcel Number(s): \_\_\_\_\_

Tax Class: \_\_\_\_\_

Total Project Investment: \_\_\_\_\_

#### 1. Property Market Value and Proposed End Use

Current Market Value of Property: \_\_\_\_\_

Future Appraised Value, Post-Construction: \_\_\_\_\_

School District: \_\_\_\_\_

End Use of Property, Post-Construction Percentage (%):

Office: \_\_\_\_\_ Retail: \_\_\_\_\_ Restaurant: \_\_\_\_\_ Hotel: \_\_\_\_\_ Residential: \_\_\_\_\_ Institutional: \_\_\_\_\_

#### 2. Construction

Construction Year	Construction Jobs	
	FTEs	Hourly Wage
1		
2		
3		
4		
5		

#### 3. Operations

Operations Year	Operations Jobs		Receipts (e.g. rents)
	FTEs	Hourly Wage	
1			
2			
3			
4			
5			

#### 4. Residents

Operations Year	Residential Units	
	Number	Income
1		
2		
3		
4		
5		

#### 5. Tenants

Operations Year	Tenant Jobs		Receipts (e.g. sales)
	FTEs	Hourly Wage	
1			
2			
3			
4			
5			

**Hotels** (The analysis will use this data to calculate lodging tax for applicable projects)

Rooms/Keys: \_\_\_\_\_ Average Occupancy Percentage (%): \_\_\_\_\_ Average Daily Rate: \_\_\_\_\_



## Cost-Benefit Analysis Information Instructions

Use the below instructions to complete the cost-benefit analysis information on Page 5. For all data provided, provide documentation or references for the sources of the data. Acceptable documentation include, but are not limited to, project pro formas, market studies, contractor/architect projections, business plans and labor or housing statistics. No data should be provided as ranges.

**1. Property Market Value and Proposed End Use:** Input the current property market value based on a recent sale, real estate appraisal or the county auditors record and project an estimated future market value following the rehabilitation. For each end use, input the percentage each will occupy in the proposed project, based on the total project area. The analysis will use this data to calculate property tax.

**2. Construction Employment:** Input projected annual employment (in whole numbers) and average wages for the construction personnel that will be necessary to complete the rehabilitation project. Non-staged (24-month) projects should only include impacts during the first two years. The analysis will use this data to calculate income taxes.

**3. Operations Employment:** Input projected annual employment (in whole numbers) and average wages for the operations (e.g. management) and occupants (e.g. tenants) employees that will work in the rehabilitated building. The analysis will use this data to calculate income taxes.

**4. Gross Receipts and Sales:** Input the total gross sales each from operations (e.g. rents) and tenants (e.g. sales) that are projected in the rehabilitated building. The analysis will use this data to calculate sales taxes.

**5. Residential Occupants:** For projects that include a residential component, input the number of residents (in whole numbers) that will live in the rehabilitated building and their average annual income. This analysis will use this data to calculate income taxes.