

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT (DED)
HISTORIC PRESERVATION TAX CREDIT PROGRAM

PRELIMINARY APPROVAL CHECKLIST FOR \$275K OR MORE IN CREDITS

- Historic Tax Credit Form 1, Part 1A – Preliminary Approval (2 copies).
- HTC Form 1, Part 1B (2 copies) or copy of Federal Historic Preservation Tax Credit Forms 10-168; 10-168a, and 10-168b (2 copies).
- Proof of ownership or site control showing that the applicant is the fee simple owner of the eligible property such as a copy of recorded warranty deed or a closing statement – Proof of site control can be a leasehold interest or an option to acquire such an interest.
- Document showing the actual cost of acquisition (This may be a copy of a closing statement that shows the dollar amount paid for the property.) This provides the “basis” for the property.
- Job classification sheet, if applicable.
- HTC self-score sheet
 - Proof of financial commitment for each source of fund such as commitment letter signed by a lender, executed loan agreement, if available
 - Signed letter of support from the chief elected official of the jurisdiction where the project is located or a resolution of support from township trustees or commissioners, if available
 - Firm commitment of financial incentives from local jurisdiction, if available
 - Table demonstrating the average vacancy rate of the building in a one-year period prior to application submission or a statement of vacancy if the property was 100% vacant for a full year
 - Copy of projected budget
 - Copy of census tract’s overall poverty rate
 - Federal Opportunity Zone Map
 - Qualified Census Tract Map
- Copy of all land use and building approvals/permits necessary for the project to commence.
- Copy of current assessed value of property or prior year’s tax bill.
- Copy of tax abatement application, an executed agreement with the Land Clearance for Redevelopment Authority or the administering agency, or a preliminary approval letter from the administering agency, if applicable.
- Copy of the executed Memorandum of Understanding between the applicant and the United States Citizenship and Immigration Services (USCIS), if applicable.
- Document showing the respective ownership interests of each stockholder/member of the applicant and whether any stockholder/member is a not-for-profit entity, if applicable (this may be a copy of operating agreement or partnership agreement).
- Developer fee agreement, if applicable to the project. Such agreement must be in the form prescribed by DED and submitted no later than the last to occur of: (1) initial closing on construction financing or (2) initial closing on federal historic credit equity, if applicable. Any developer contracts/agreements and amendments must be signed and notarized by all parties involved.

- If the property is a contributing structure located in a historic district, provide a map of the historic district from the National Register listing clearly identifying the lot on which the building is located. If the property is individually listed in the National Register, provide a copy of the cover page from the National Register listing.

- Submit clear photographs with high resolution documenting both interior and exterior conditions of the building including the site and environment prior to any rehabilitation of work. Photos must show the areas of proposed work. The photos must be keyed into a plan, numbered and labeled with the building name, address, and description of view and date taken. (2 sets) (Please see Appendix 2 in Preliminary Guidelines).

- Provide drawings of existing structure to show existing conditions, planned demolition, and planned alterations or new construction. (2 sets) Where necessary provide elevations and sections.

*All state application materials must be submitted to DED if the application is for state Historic Preservation tax credit program. Applicant seeking federal tax incentives must submit federal application materials directly to State Historic Preservation Office.

Send state application materials to:

Missouri Department of Economic Development
Historic Preservation Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102