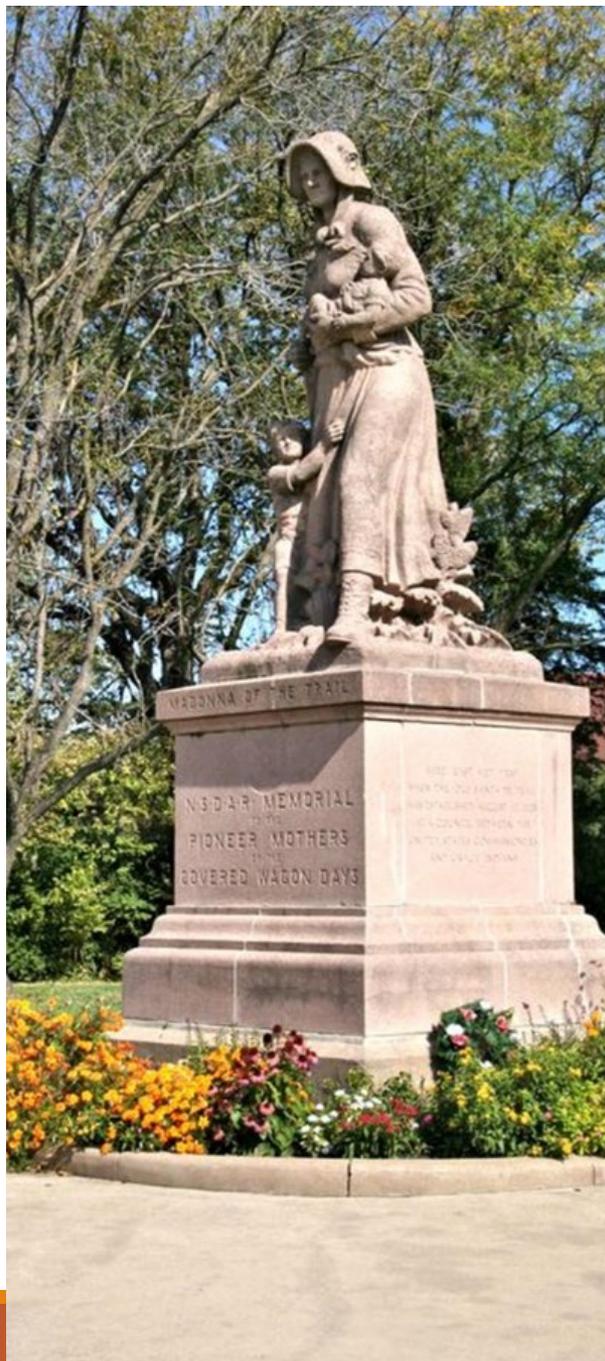




YOUR
STORIES
OUR
HISTORY | KANSAS
HISTORICAL
SOCIETY

Kansas Historical Society Funding Incentives: A tool for preserving Kansas History

BETHANY FALVEY,
SUBGRANTS MANAGER



khri.kansasgis.org



6425 SW 6th Avenue . Topeka, KS 66615-1099 . 785-272-8681 . kshs.org

Kansas Historic Resources Inventory

Katrina Ringler Logout

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047-2860-0012
Palace Theater
223 E 6TH ST
Kinsley

LOCATION:

County: Edwards

Address: 223 E 6TH ST

Address Remarks:

City: Kinsley

Zip: 67547

Parcel ID:

Legal Description:

Legal Description Remarks: Original townsite of Kinsley; lots 1, 2, 3, block 25.

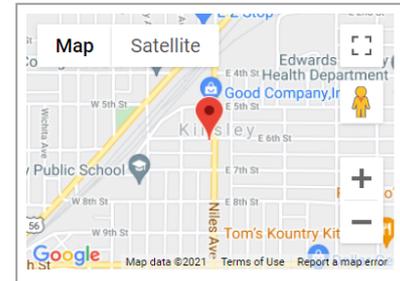
Latitude, Longitude 1: 37.922696 -99.410100

Latitude, Longitude 2:

Latitude, Longitude 3:

Latitude, Longitude 4:

Datum: WGS84



DESCRIPTION:

Historic Name: Palace Theater

Alternate Name:

Historic Function: Recreation and Culture

Subcategory: Theater

Historic Function Remarks: Movie theater.

Present Function: Recreation and Culture

Subcategory: Theater

Present Function Remarks: Movie theater.

Residential/Commercial/Religious Style: Commercial Style

Secondary Style:

Barn Type: Not Applicable

Bridge Type: Not Applicable





Reimbursement grant
established in 1990



Funding through real
estate filing fees
assessed in each county



Over \$29 million
awarded to date

Heritage Trust Fund



Heritage Trust Fund (HTF)

Who can apply? The owner of any register-listed historic property, including contributors to a register-listed district.

How does the grant work?

- Once awarded, grantees must seek competitive bids from contractors.
- Grantees must pay the contractor as invoices come due and then seek reimbursement of 80% of those costs from the HTF grant award.
- This means that the owners ends up paying 20% of project costs out-of-pocket.

Heritage Trust Fund (HTF)

Funding for the physical preservation of historic properties generally

- Awards \$5,000 to \$100,000
- Not just for buildings - any listed resource is eligible
- Very competitive.
- Focus on urgent priorities and benefit to the community for a successful application.
- All work must meet the Secretary of the Interior's *Standards for the Treatment of Historic Properties*.





Heritage Trust Fund

Related Content

- [Heritage Trust Fund Workshops](#)
 - [Other Funding Sources](#)
 - [Preservation Standards and Techniques](#)
-

Kansas Historical Foundation

Honor · Educate · Inspire

The Foundation is a 501(c)(3) non-profit corporation organized in 1875 to support and promote Kansas history.

The Heritage Trust Fund (HTF) is a state program that provides matching funds for the preservation of properties listed in the [National Register of Historic Places](#) or the [Register of Historic Kansas Places](#). The HTF reimburses expenses for projects that preserve or restore historic properties. Qualifying expenses include professional fees and construction costs. Properties owned by the state or federal governments are not eligible, but those owned by local governments, private individuals, non-profits, and for-profit entities qualify. Individual grant awards may not exceed \$100,000 and must be matched by the grant recipient (80/20%). Yearly grant rounds are highly competitive.

Informational HTF grant workshops are held each year to provide applicants with step-by-step instruction on filling out the HTF grant application. **See the [HTF Workshops](#) page for more information.**

Other [preservation-related workshops](#) are often available too.



<https://www.kshs.org/14617>

Historic Preservation Fund



Established in 1977



Funding from the National Park Service



Supported by Outer Continental Shelf oil lease revenues, not tax dollars

HPF Grant - Project Ideas

Grants for preservation-related activities:

- **Surveys / Inventories**
- **National Register nominations**
- **Design Guidelines**
- **Preservation Plans**
- **Educational programs for students**
- **Conferences and trainings**
- **Brochures featuring heritage tourism**
- **Development of design review guidelines**
- **Planning for disasters...**



Historic Newton Driving Tours



DOWNTOWN TOPEKA HISTORIC RESOURCES SURVEY



KANSAS AVENUE, LOOKING NORTH FROM 5TH STREET, TOPEKA, KAN.

NATIONAL ALLIANCE OF PRESERVATION COMMISSIONS

NAPC FORUM 2024

PRESERVATION

Under the Palms

WEST PALM BEACH, FL
JULY 31 - AUGUST 4, 2024



Historic Preservation Fund (HPF)

Who can apply?

Main Street organizations, historical societies, universities, local governments, non-profits.

How does the grant work?

- Once awarded, grantees must seek competitive bids from qualified consultants.
- Grantees must pay the consultants as invoices come due and then seek reimbursement.
- The grant reimburses 60% of project costs including consideration of in-kind match provided by staff, volunteers, and others.

[Quick Edit](#) | [Edit](#) | [Education Edit](#) | [Delete](#) | [Details](#) | <http://kshs.org/14615>

Historic Preservation Fund

The Kansas State Historic Preservation Office (SHPO) administers the Historic Preservation Fund (HPF) to finance local preservation activities that will contribute to planning for the preservation of the built environment and archeological resources. Up to 60 percent of the cost of eligible activities can be funded through this program. Through property identification and evaluation, communities may assess their historic properties and develop plans for their recognition and preservation.

HPF projects must result in a tangible product. Eligible products include, but are not limited to:

- preservation plans for communities or historic properties
- surveys of cultural resources
- National Register historic district nominations
- design-review guidelines for historic districts
- walking tour brochures, websites, or podcasts
- educational presentations, conferences, or workshops



Related Content

- [Certified Local Government](#)
- [CLG Requirements](#)
- [CLG Contacts](#)
- [Local Government](#)

Kansas Historical Foundation

Honor · Educate · Inspire

Our [member, retail, and fundraising organization](#) supports and promotes Kansas history through the Kansas Historical Society, a state agency.



<https://www.kshs.org/14615>



Historic Rehabilitation Tax Credit

WHAT IS A TAX CREDIT?

A tax credit pays the income taxes that you owe.

It is different from a deduction. A deduction causes you to pay lower taxes, a tax credit pays the tax liability for you.

WHO CAN APPLY AND USE THE PROGRAM?

Owners of any listed buildings.

A “contributor” to a registered historic district.



FEDERAL TAX CREDITS (FTC)

A 20% Federal income tax credit

Income-Producing buildings only
(Commercial, rental, working farms, etc.)

Listed in the NR or designated as
potentially eligible

Reviewed by both the SHPO (30 days)
and the NPS (45 days)

Carried forward 5 years

Flexible timeframes

Credits awarded to the owners of the
property

Must spend more than the adjusted basis
(what the building is worth) on the rehab

STATE TAX CREDITS (STC)

A State income tax credit

Percentage of credit is based upon the
population of the community

Commercial, residential, civic, non-profits,
church buildings qualify

Listed in the SR or NR before project begins

Reviewed by the SHPO only (30 days)

Carried forward 10 years

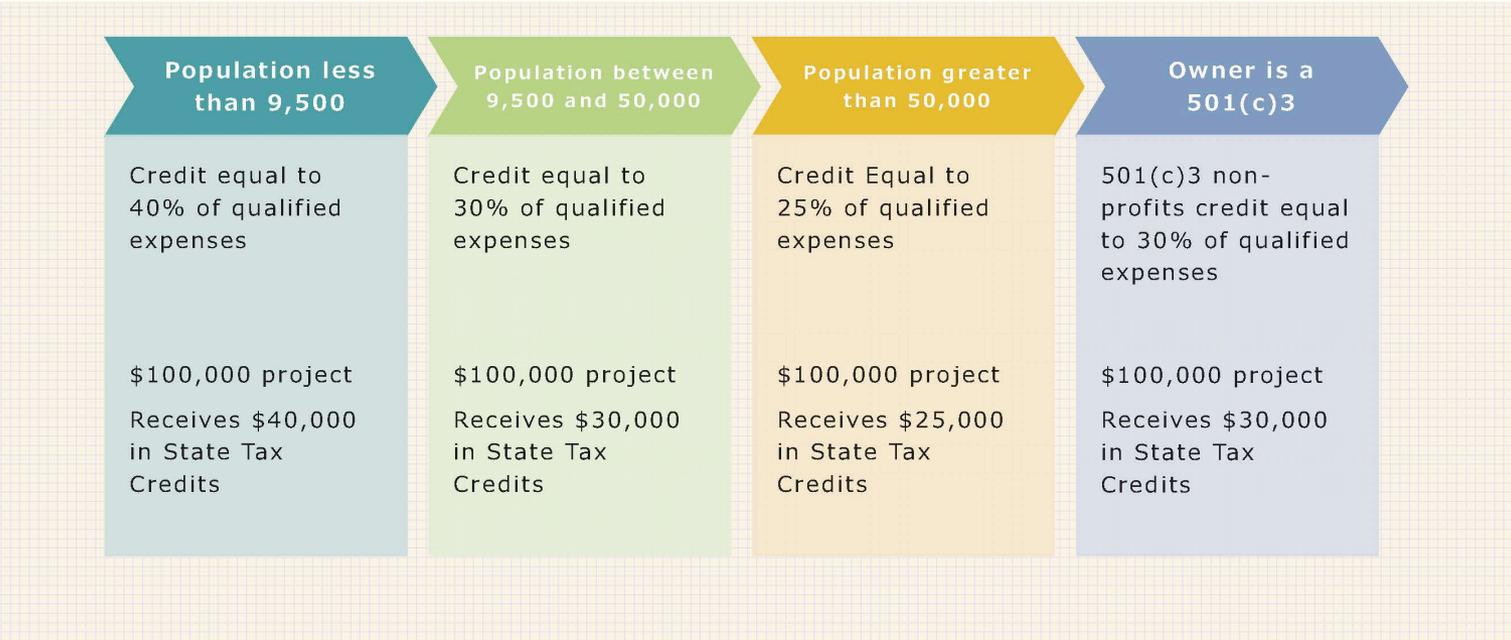
No deadlines, no time frames

Can be sold & transferred

Must spend at least \$5,000 on the rehab

State Historic Rehabilitation Tax Credit

New State Tax Credit Structure (as of July 1, 2022)



Example eligible expenses

Qualified Expenses

Exterior Repairs

Masonry Repairs

Roof Repairs

Window Repair

Walls

Partitions (if built into the structure)

Ceilings

Lighting

Electrical

Plumbing

HVAC Systems

Fees (Architect, Engineering, etc.)

Construction Loan Interest



Example ineligible expenses

Landscaping

Retaining Walls

New construction

Demolition (removal of a historic structure)

Moving a building

Fencing

Parking Lots/Paving

Sidewalks

Signage

Appliances

Furniture

Window Treatments

Grant money (matching portion is qualified!)

Insurance Money



Tax Credit Basics

Introduction to Historic Tax Credits

View and contribute to our interactive online database of historic buildings and structures, [Kansas Historic Resources Inventory](#) (KHRI).



Tax credits provide a financial incentive to rehabilitate a historic building per the Secretary of the Interior's *Standards for Rehabilitation*. The State Historic Preservation Office (SHPO) advises and administers two historic rehabilitation tax credit programs that are available for buildings in Kansas.

The **Federal** tax credit program provides a federal income tax credit equal to 20% of total qualified expenses for a building that:

1. Is listed on the National Register, a designated "Contributor" to a listed historic district, or is determined potentially eligible for the National Register through Part 1 of the application process; and
2. Is used for an income-producing (i.e. commercial) purposes; and
3. Where the property owner is spending more on the rehabilitation than the calculated worth or "adjusted basis" of the building.

To find out more about the *Federal Historic Tax Credit Program* click [HERE](#).

The **State** tax credit program provides a state income tax credit equal to a percentage of the qualified rehabilitation expenses. These credits can be used to offset income taxes, premium taxes, or privilege taxes payable to the state of Kansas. To qualify for the state tax credit program:

1. The building must be listed in the National Register of Historic Places **or** Register of Historic Kansas Places before application is made; and



Related Content

- [Federal Historic Rehabilitation Tax Credits](#)
- [Kansas Preservation - Volume 34, Number 2](#)
- [Preservation Standards and Techniques](#)

<https://www.kshs.org/14673>

Kansas Rural Preservation

NEW! In August 2023, the National Park Service announced the award of \$750,000 to the Kansas State Historic Preservation Office to facilitate a new round of Kansas Rural Preservation Grants. This new round of subgrants will target properties in rural downtown commercial cores with priority given to Kansas Main Street communities.

To be placed on a notification list for further details and announcements, please contact us at 785-272-8681 ext. 240 or kshs.shpo@ks.gov.

Kansas was among 12 recipients to receive the Paul Bruhn Historic Revitalization Grants this year. Nearly \$9.7 million was awarded to support the preservation of historic buildings in rural communities across America. Congress appropriates funding for various programs, including the Paul Bruhn Revitalization Grant, through the Historic Preservation Fund (HPF). The HPF uses revenue from federal oil leases on the Outer Continental Shelf to assist preservation projects in all states, territories, and many tribal lands. For more information about the Paul Bruhn Revitalization Grant, see [go.nps.gov/revitalization](https://www.nps.gov/revitalization).



Kansas Rural Preservation grant

[HTTPS://WWW.KSHS.ORG/20430](https://www.kshs.org/20430)

**COMING
SOON**

Preservation Standards and Techniques

View and contribute to our interactive online database of historic buildings and structures, [Kansas Historic Resources Inventory \(KHRI\)](#).



Preserving and maintaining historic buildings requires techniques that differ from those used on modern buildings. Well-meaning, but inappropriate, repairs can result in irreparable damage. The purpose of this information is to educate owners of historic buildings about the properties of historic materials so they can be successfully repaired and maintained.



[Preservation Standards](#)

The Secretary of the Interior's *Standards for the Treatment of Historic Properties*, established by the National Park Service, are aimed at ensuring appropriate restoration, rehabilitation, preservation or reconstruction.

[Preservation Briefs](#)

Over 45 National Park Service Preservation Briefs cover topics from masonry cleaning to storefront rehabilitation.

[Sustainability, Energy Efficiency & Historic Preservation](#)

Compilation of links for information about how to make your historic building more energy efficient.

[Window Repair Videos](#)

The Kansas SHPO has produced five videos that illustrate the process for repairing historic wood windows.

[Barn Rehabilitation Videos](#)

In June 2010, the Kansas Barn Alliance hosted a five-day barn repair workshop in Doniphan County funded in part by a Historic Preservation Fund grant from the Kansas Historical Society. The work was recorded by videographer, Ron Frank in this three-video series.

[Specifications](#)

U.S. General Services Administration's Historic Preservation Technical Procedures

[Technical Notes](#)

National Park Service's Preservation Tech Notes - illustrated case studies of preservation projects

[Repair Renovation Paint Rule \(2010\)](#)

United States Environmental Protection Agency web link

[Renovate Right Brochure by EPA and HUD](#)

Information about lead hazards and how to renovate safely.

[KSHS Consultant Source List](#)

Preservation consultants are generally hired to help with documentation projects such as historic resource surveys, drafting of design guidelines, and nomination of properties and districts to the National Register of Historic Places. Some preservation consultants are also hired to advise property owners on appropriate rehabilitation treatments or to complete applications for funding programs such as tax incentives and grants.

[KSHS Contractor Source List](#)

This list is provided and compiled by the Kansas Historical Society, Kansas State Historic Preservation Office. This list is provided as a service to individuals, organizations, and communities. The State Historic Preservation Office does not attest to personal and corporate qualifications of these or any other consultants/contractors, whose level of experience and costs may vary. Contracting individuals/organizations are encouraged to ask any consultant/contractor for references and recent work samples. Projects are not limited to the sources on this list, nor are there any preferences for any one consultant/contractor.

Additional Resources

Various Repair Videos

Consultant Source List

Contractor Source List - By specialty

Kansas Historic Resources Inventory

Historic Trust Fund Workshops

Various Kansas State Historic Preservation Office publications



<https://www.facebook.com/KSHPO/>

Additional Resources

Technical Preservation Services

National Park Service
U.S. Department of the Interior

About The Standards Tax Incentives How To Preserve Sustainability Historic Surplus Property

Preserving our nation's historic buildings.

Technical Preservation Services develops historic preservation standards and guidance preserving and rehabilitating historic buildings, administers the Federal Historic Preservation Tax Incentives Program for rehabilitating historic buildings, and sets the Secretary of the Interior's Standards for the Treatment of Historic Properties.

Latest Headlines

Just Released! The Secretary of the Interior's Standards for the Treatment of Historic Properties with Guidelines for Preserving, Rehabilitating, Restoring and Reconstructing Historic Buildings has been updated.

[Read more news . . .](#)

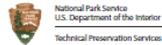
TPS Internships

TPS is recruiting for Records Management Interns
[Find out more](#)

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Introduction to Federal Tax Credits for Rehabilitating Historic Buildings **Main Street Commercial Buildings**



- *Do you own a commercial building located in a historic district?*
- *Does it need to be fixed up?*
- *Will it be used for a business or rental housing?*

If you answered YES to all three questions, then you should be aware of a program that offers significant federal tax incentives for rehabilitating historic buildings.

The Program

Administered by the National Park Service in conjunction with State Historic Preservation Offices (SHPO), the Federal Historic Preservation Tax Incentives program offers a 20% federal tax credit for qualified rehabilitation expenses. Thousands of property owners across the country have already utilized these tax incentives to rehabilitate historic commercial buildings and similar properties.

Why does the program exist?

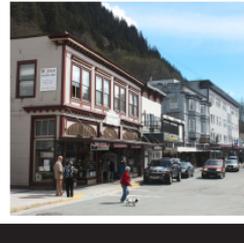
Recognizing the importance of preserving our building heritage and the need to encourage the rehabilitation of deteriorated properties, Congress created in 1976 federal tax incentives to promote historic preservation and community revitalization. These tax incentives have successfully spurred the rehabilitation of historic structures of every period, size, style, and type.



The process is straight-forward, and the tax savings can be significant. For example, a property owner planning a project estimated to cost \$60,000 could realize a tax credit of \$12,000 on their federal income taxes.

Applicants are encouraged to consult their accountant or tax advisor to make sure that this federal tax credit is beneficial to them. For additional information on the Historic Preservation Tax Incentives visit the website of the National Park Service at www.nps.gov/tips/tax-incentives.htm.

Monroe, MI 1910. Awnings were a prominent building feature on many of America's Main Streets. Photo: Walter P. Reuther Library, Wayne State University.



3 PRESERVATION BRIEFS

Improving Energy Efficiency in Historic Buildings

Jo Ellen Hensley and Antonio Aguilar



tion in buildings is not new. Owners have dealt with the need for efficient ways to make their buildings more energy efficient. These concerns are more than the sum of their individual components. The design, materials, type of construction, size, shape, site orientation, surrounding landscape, and climate all play a role in how buildings perform. Historic building construction methods and materials often maximized natural sources of heat, light and ventilation to respond to local climatic conditions. The key to a successful rehabilitation project is to understand and identify the existing energy-efficient aspects of the historic building and how they function, as well as to understand and identify its character-defining features to ensure they are preserved. Whether rehabilitated for a new or continuing use, it is important to utilize the historic building's inherent sustainable qualities as they were intended to ensure that they function effectively together with any new treatments added to further improve energy efficiency.

ensures that the process takes into account energy savings, but also that the property's materials and construction are protected in accordance with the Secretary of the Interior's Standards for Architectural Integrity. Achieving a balance of the goals of architectural integrity and energy efficiency is a holistic approach that requires a careful and thoughtful approach to the building's envelope, its systems and materials, and a careful assessment of the building's construction need to be met. In historic buildings, the appropriate alteration of and repair of damaged and irreparable damage to the building's envelope is a primary concern. In brief, the program targets primarily historic buildings, both residential and commercial, where general decision-making is required for buildings of any size.

Inherent Energy Efficient Features of Historic Buildings

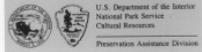
Before implementing any energy conservation measures, the existing energy-efficient characteristics of a historic building should be assessed. Buildings are more than the sum of their individual components. The design, materials, type of construction, size, shape, site orientation, surrounding landscape, and climate all play a role in how buildings perform. Historic building construction methods and materials often maximized natural sources of heat, light and ventilation to respond to local climatic conditions. The key to a successful rehabilitation project is to understand and identify the existing energy-efficient aspects of the historic building and how they function, as well as to understand and identify its character-defining features to ensure they are preserved. Whether rehabilitated for a new or continuing use, it is important to utilize the historic building's inherent sustainable qualities as they were intended to ensure that they function effectively together with any new treatments added to further improve energy efficiency.

Windows, courtyards, and light wells

Operable windows, interior courtyards, clerestories, skylights, rooftop ventilators, cupolas, and other features that provide natural ventilation and light can reduce energy consumption. Whenever these devices can be used to provide natural ventilation and light, they save energy by reducing the need to use mechanical systems and interior artificial lighting.

Historically, builders dealt with the potential heat loss and gain from windows in a variety of ways depending on the climate. In cold climates where winter heat loss from buildings was the primary consideration before mechanical systems were introduced, windows were limited to those necessary for adequate light and ventilation. In historic buildings where the ratio of glass

PRESERVATION Tech Notes



EXTERIOR WOODWORK

NUMBER 2

Paint Removal from Wood Siding

Alan O'Bright
Midwest Regional Office
National Park Service

Special precautions should be taken when thermally removing paint from historic woodwork to prevent damage and to reduce fire and health risks.



FULL STEAM AHEAD

KANSAS HISTORIC
PRESERVATION CONFERENCE

May 15-17  Newton

<https://www.kshs.org/14644>

Questions?

KSHS.SHPO@ks.gov

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