

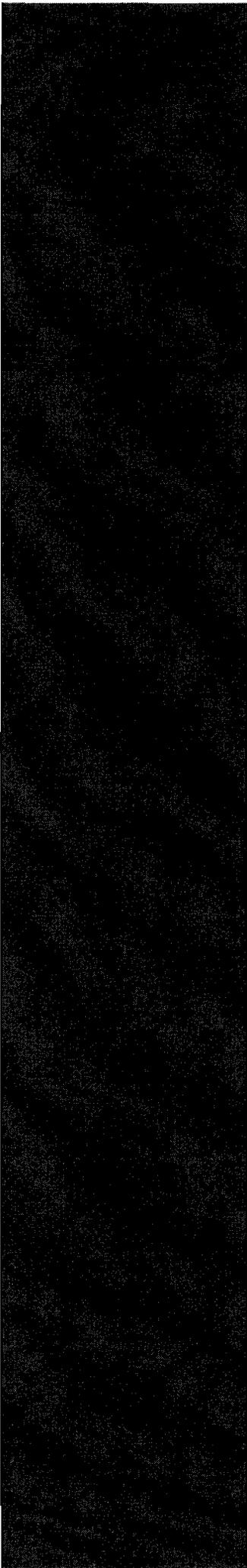
## **SHPO COMMENT BRUNSWICK SURVEY**

June 2, 2009

In January 2008 the SHPO received an updated survey of Brunswick from Blake Dankert, a local citizen. The survey was conducted by Mr. Dankert to revise a 1987 survey prepared by Lynn Morrow and the MO Valley Regional Planning Commission. The survey was received in the form of a disc. The disc contains a single Word document that consists of inventory forms and photos. Maps and a survey report were not included.

Prior to receipt of the survey, a site visit to Brunswick was carried out by Tiffany Patterson, National Register Coordinator on September 17, 2007. This site visit was followed by a non-comprehensive report compiled by Patterson that commented and made recommendations concerning Brunswick's historic resources.

The report was noted to meet the needs of the community at the time. However, the survey received in January 2008 was recently sorted, marked, and filed. During the filing process, staff had time to further investigate the survey. Below are the recommendations for National Register listing based on the 2008 Brunswick Survey.



**September 17, 2007 Site Visit  
Brunswick, Chariton County  
Comments and Recommendations**

Report Compiled by:

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National Register Coordinator

State Historic Preservation Office  
Division of State Parks  
Missouri Department of Natural Resources  
P.O. Box 176  
Jefferson City, Missouri  
573-751-7858

September 2007

## **INTRODUCTION**

Staff of the Missouri State Historic Preservation Office (SHPO) visited Brunswick, Chariton County on September 17, 2007. The purpose of the site visit was to provide an initial assessment of historic resources in the community. This report outlines recommendations of staff based on the site visit and provides suggestions for programs and sources of funding available for the promotion of historic buildings and local history.

This report is not a comprehensive set of recommendations but is limited by the brevity of the site visit and limits of SHPO staff time and resources. Emphasis is also placed on the programs and services of the SHPO that might serve the community. Other state and federal agencies may also offer services beneficial to the town and citizens of Brunswick. A partial list of contacts for other agencies and programs is included under the Funding Sources and Contacts subheading.

State Historic Preservation Office  
Division of State Parks  
Missouri Department of Natural Resources  
1101 Riverside Drive  
P.O. Box 176  
Jefferson City, MO 65109  
573-751-7858

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## BACKGROUND

Brunswick is the second oldest town in Chariton County, Missouri and currently has a population of approximately 900 residents. The town was laid out in 1836, and was apparently named for the birthplace of its founder, James Keytes, who came to the US from Brunswick, England. Keytes was also the founder of nearby Keytesville. The small settlement originally located on the banks of the Missouri River, but treacherous floods and eddies caused the town to move to the present site on the bluffs.<sup>1</sup>

By 1840, the small settlement had several businesses: a saw mill run by James Keytes, the Abell and Perkins/Conwell general stores, John Basey's hotel, and one or two dram shops.<sup>2</sup> The Missouri River provided an outlet for local agricultural trade and in the early years, pork packing and tobacco trading and shipping were important industries. A river ferry was also in operation by the 1850s, opening trade with neighboring Saline County.<sup>3</sup>

Despite an influx of German settlers in 1840 and regional trade opportunities afforded by its location, the population of Brunswick remained relatively small until the opening of the rail line through town in 1867. An 1896 publication promoting Chariton County claimed that the population of the town was 2,200 in that year. This may have been a slight exaggeration, but accounts indicate that the town prospered in the late 1800s. In 1896, the town supported a large graded school with high school, several secret societies, 8 churches, an electric light system and public water works.<sup>4</sup>

In 1987, the State Historic Preservation Office (then known as the Office of Parks, Recreation, and Historic Preservation) and the Missouri Valley Regional Planning Commission funded a reconnaissance survey of Chariton County.<sup>5</sup> The survey included forms and photographs for approximately 65 properties in Brunswick. The survey and report recommended several buildings in the community as potentially eligible for listing in the National Register of Historic Places. The survey forms and survey report provide a basis on which to evaluate properties for eligibility for listing in the National Register of Historic Places. However, due to the age of the survey and accompanying photographs (20 years), historic properties in Brunswick should be reevaluated for eligibility based on current appearance and additional research.

The purpose of the September 17, 2007 site visit was to familiarize SHPO staff with the layout and some of the historic buildings in Brunswick. Staff utilized survey forms,

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<sup>1</sup> *Historical, Pictorial and Biographical of Chariton County, Missouri*. Salisbury: Press-Spectator Steam Print, 1896. Transcribed by Nalora Burns, <[www.rootsweb.com/~mocharit/1896bios/salisbur.htm](http://www.rootsweb.com/~mocharit/1896bios/salisbur.htm)> Accessed September 14, 2007.

<sup>2</sup> Ibid.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

<sup>5</sup> Kalen and Morrow. "A Summary Report of Chariton County Historic Preservation Survey." On file at the Missouri State Historic Preservation Office, Jefferson City, MO.

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current photographs, and information gathered during the site visit to prepare the following recommendations.

## **RECOMMENDATIONS**

### National Register of Historic Places

The State Historic Preservation Office (SHPO) is the agency in each state authorized to carry out the responsibilities of the National Historic Preservation Act of 1966, as amended. The National Register of Historic Places is a key part of the Act. The National Register of Historic Places is the official federal list of buildings, sites, objects and districts that have significance in American prehistory, history, or culture. Listing in or eligibility for listing in the National Register is often a prerequisite for participating in the programs and services of the SHPO.

To be eligible for listing in the National Register of Historic Places, a property must have two things: significance and integrity (authentic architectural character). The National Register Criteria for evaluating significance are designed to recognize events and people of importance at the local, state, and national level. The criteria are broad and divided into four general categories outlined below:

Criteria A (Event): Association with events that have made a significant contribution to the broad patterns of our history; or

Criteria B (Person): Association with the lives of significant persons in or past; or

Criteria C (Architecture/Engineering): Properties that embody the distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or

Criteria D (Archeology): Properties that have yielded or may be likely to yield, information important in history or prehistory.

Listing a property on the National Register has several outcomes. The National Register recognizes the property's significance to the Nation, State or community. Listing also causes the Federal government to consider the effects of actions on a property when planning Federal or federally assisted projects. In addition, listing on the National Register makes the property eligible for Federal tax benefits, and qualifies the property for Federal assistance for historic preservation, when funds are available. Be aware however, that listing on the National Register does not guarantee the preservation of the property. Under federal law, owners of private property listed in the National Register are free to maintain, manage, or dispose of their property as they choose provided that there is no Federal involvement.

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### *Financial Incentives for Historic Preservation through the SHPO*

The SHPO administers or assists in the administration of two financial incentives for rehabilitation: Historic Preservation Fund grants, and the State and Federal rehabilitation tax credit program.

Funds for Historic Preservation Fund (HPF) grants are very limited in Missouri, and are currently only granted to Missouri communities participating in the Certified Local Government (CLG) program. Certified Local Governments are communities or counties that have committed to preservation by enacting local preservation ordinances and establishing local preservation commissions. Additional information on the CLG program can be found on the SHPO website (<http://www.dnr.mo.gov/shpo/certifie.htm>), or by contacting Jo Ann Radetic (573-522-2473). Grants total approximately \$65,000 to \$70,000 annually and are given in small amounts (\$3,000 to \$15,000) as seed money for preservation planning. Projects generally include historic/architectural survey, National Register of Historic Places nomination, feasibility studies for historic buildings, or training and publication projects.

The State and Federal rehabilitation tax credit programs benefit owners of privately owned properties listed in the National Register. Owners of properties listed in the National Register may be eligible for a 20% investment tax credit for the certified rehabilitation of income-producing certified historic structures such as commercial, industrial, or rental residential buildings. Effective January 1, 1998, Missouri taxpayers completing substantial rehabilitation of properties listed in the National Register of Historic Places (either individually listed or as contributing elements of districts) can qualify for a 25% state income tax credit. The Missouri State credit applies both to income-producing properties and owner-occupied residential properties.

The State and Federal rehabilitation tax credit programs have been successfully used as tools in encouraging economic development in historic central commercial districts and residential neighborhoods. More information on the tax credit program is listed in the "Funding Sources and Contacts" section of this report.

Other state and federal agencies also provide incentives encouraging economic development of historic commercial and residential neighborhoods. A list of some of these programs and contact information can be found in "Funding Sources and Contacts" subsection.

#### National Register Listed and Potentially Eligible Properties

The following staff comments and recommendations are based on information provided in "A Summary Report of Chariton County Historic Preservation Survey" with accompanying survey forms completed by the consulting firm of Kalen and Morrow in September 1987 and a site visit conducted by SHPO staff on September 17, 2007. Due to

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other commitments, SHPO staff only spent about two hours walking and driving the community.

Keep in mind that the comments and recommendations below are based primarily on visual assessment and not on historic research or established historic contexts. Staff opinions on eligibility for districts and individual properties do not guarantee that those properties will be listed in or excluded from listing in the National Register of Historic Places.

*Potential Districts and Individually eligible properties:*

During the site visit, several individual buildings and building with at least minimal potential for listing in the National Register of Historic Places were identified. Please note that the list provided below is **not** comprehensive. Instead, the list contains properties that were most easily identified and noted during the short site visit.

**Broadway Commercial Historic District**, roughly along Broadway between Polk and Jefferson Streets

Potential Criteria and Areas of significance: Criteria A, Commerce

This is the largest area of contiguous historic commercial buildings within the boundaries of Brunswick. The district consists of approximately 20 brick commercial buildings constructed between c. 1890 and the present. Contributing resources in the district date from c. 1890 and c. 1949. Most are 1 and 2-part commercial blocks constructed for commercial, municipal, or entertainment purposes. Two highly intact historic automotive service/gas stations are also within the boundaries.

The character and significance of the district is strengthened by commercial buildings that may be individually eligible for listing in the National Register due to their distinctive architecture. Buildings that might be individually eligible for listing include, but are not limited to the following:

- *Knight-Rucker Building*, NW corner Broadway & Madison. Constructed c. 1920, this two-story brick building is distinguished by terra cotta detailing and a decorative stepped cornice. Though somewhat deteriorated, the building's façade is very intact and includes original storefronts, transoms and second story windows.
  - Sinclair Station, SW corner Broadway & Jefferson, This large service/filling station is constructed of concrete block and brick and has stylized Spanish Mission style details. The station appears to follow standardized plans common to early to mid-20<sup>th</sup> Century gas stations.
  - Movie Theater, W. Broadway between Polk & Jackson (north side). Constructed c. 1947, this historic theater building shows the influence of Art Deco and Art Moderne architecture.
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Movie Theater, W. Broadway



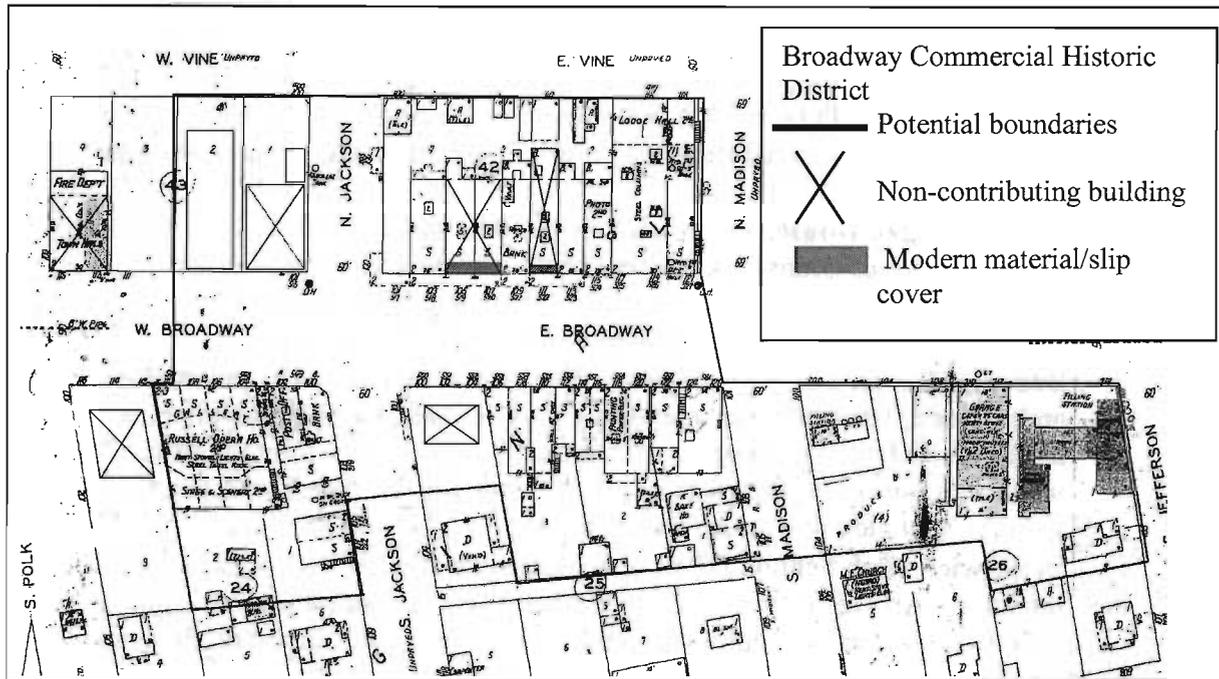
Knight-Rucker Building, Broadway & Madison



E. Broadway, north side



E. Broadway, south side



Please note that the above boundary recommendations are preliminary. Much additional research and building evaluation is necessary to fully assess the eligibility of the district for listing in the National Register of Historic Places. Additionally, further evaluation of individual buildings will be needed to determine how well each maintains its historic integrity and how it contributes to the significance and character of a potential district. The above should be considered a recommendation to focus on this as a "study area" rather than a firm recommendation of eligibility.

There are some threats to the historic character of the district. Since the 1987 survey, several buildings have been altered by roof additions and replacement windows. Several historic commercial buildings have also been demolished and replaced by modern commercial buildings out of character with traditional downtown commercial buildings. These losses and alterations must be considered when preparing a National Register of Historic Places district nomination and might affect the final boundaries of such a district.

#### Other Historic Resources:

While the focus of the site visit was on the commercial area, the 1987 survey identified approximately 65 resources. Several of the properties surveyed were identified at the time as individually eligible for listing or worthy of further research and evaluation. Below is a **partial list** of properties identified in 1987 that, if still extant and relatively unaltered, **might be worthy of further evaluation** for National Register of Historic Places eligibility. **Note:** SHPO staff did not have an opportunity to visit any of the following properties, so their current status is unknown.

- **Florence Hotel**, 323 E. Broadway. In 2001 Colleen Johnson requested an assessment of the eligibility of the Florence Hotel for listing in the National Register. The SHPO provided an opinion that the property "appears to minimally fulfill one of the National Register Criteria," notably Criterion A in the area of Commerce.
- **Adolph Hagan House**, 300 W. Broadway. The survey noted that "this is one of the most obvious Brunswick houses constructed by a Missouri-German builder. Its profile has similarity to the St. Louis "flounder" houses--both rear corners are "notched" out for porches or to be enclosed later."
- **Benedict House**, 311 W. Broadway. This two-story I-house has an exuberance of architectural detail on its primary façade. A central galleried porch flanked by bays and oriel windows dominates the façade. The survey form notes that "this vernacular house is a classic example of a front façade loaded with practically all the ornamentation that the house has to offer."
- **Brunswick High School**, Fillmore St. Constructed c. 1930, this two-story brick school has Art Deco style panels over its primary entrance and over some of the windows. A case for significance under Criterion A: Education might be made for this property.
- **Herring House/Many Trees**, Herring St. This large Italianate style house has an asymmetrical floorplan and prominent mansard roof tower. As photographed in 1987, this building retained much of its c. 1880 architectural features including a cornice decorated with dentiles and scrolled brackets and an ornate porch. The survey also noted several historic outbuildings, including a water tower.
- **B. H. Smith House**, Keytes St. Constructed in 1889, this large brick house was constructed by B.H. Smith, owner of the Brunswick Brick and Tile Company. The two-story I-house has a hipped roof and large projecting bays on the first floor of the façade. There is elaborate scrollwork on the single-bay, two story porch.
- **Historic Churches**, Brunswick has at least three historic churches worthy of further study and evaluation.



**B. H. Smith House**, Keytes St.



**St. Boniface Church**

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**Other Recommendations:**

Residential Building Survey and Evaluation

Based on the number and types of historic buildings remaining in Brunswick, the city experienced a significant building (or rebuilding) boom in the late 19<sup>th</sup> and early 20<sup>th</sup> centuries. The town has a wonderful array of Victorian and Queen Anne cottages from the early part of this boom. After the turn of the century, builders seemed to have moved away from the romantic Victorian styles and embraced American Movement styles and building types. This post-1900 period of development seems to be characterized by Craftsman style bungalows and bungalowoid type houses and American Foursquares. Additional research into historic residential development in Brunswick and an evaluation of late-19<sup>th</sup> and early-20<sup>th</sup> Century residential buildings might identify additional buildings or districts eligible for listing in the National Register.



Victorian Cottage, Cliff Dr.



Bungalow, W. Broadway

West Broadway Residential Neighborhood

Immediately west of the central commercial district is a line of early 20<sup>th</sup> Century residential buildings. The buildings are centered along W. Broadway, but several nice historic homes are also located on side streets. The buildings appear to maintain much of their historic character and represent several styles and types typical of early 20<sup>th</sup> Century residential development. Staff did not have time to fully evaluate these properties, but would recommend additional survey in this area to determine the potential for an eligible National Register historic district.

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West Broadway Streetscape, south side.

### **Eligibility Assessments**

The site visit to Brunswick did not allow time for assessment of all the properties in the community for eligibility for listing in the National Register of Historic Places for the above named properties or others. If interested in having a property listed in the National Register, the SHPO encourages property owners to request an Eligibility Assessment.

Assessments of eligibility for listing on the National Register are based on information submitted to the SHPO for review. In order to assess a property, an eligibility assessment form and current photographs of the property must be submitted. Photographs should include all sides of the property and its unique features, such as intricate trim or woodwork, staircases, fireplaces or exterior landscaping and outbuildings. Blank eligibility assessment forms and instructions can be downloaded from the SHPO website (<http://www.dnr.mo.gov/shpo/EligAssess.htm>). If you are unable to download forms, you can also e-mail your name and mailing address to [moshpo@dnr.mo.gov](mailto:moshpo@dnr.mo.gov) or contact the State Historic Preservation Office at (573) 751-7858 to request forms and instructions.

Use the form to provide as much information as possible on the property and its historic significance and return it to the State Historic Preservation Office, along with clear current photographs. SHPO staff will review the information and respond in writing to the applicant with an opinion on the property's eligibility.

All assessments are based on National Register of Historic Places criteria for eligibility. A property must retain most or all of its historic physical characteristics in order to be eligible for National Register listing. Additional information on the National Register can be obtained by visiting the National Register of Historic Places website (<http://www.nps.gov/history/nr/>).

Within 30 days from receipt of the above information, the SHPO staff will respond with a written opinion as to the eligibility of the property. Completed requests for eligibility

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assessments and accompanying photographs should be sent to: State Historic Preservation Office, Department of Natural Resources, P.O. Box 176, Jefferson City, MO 65102-0176.

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## **STATE HISTORIC PRESERVATION OFFICE PROGRAMS AND CONTACTS**

Statewide Survey: The SHPO coordinates a statewide effort to identify historic and prehistoric resources. Matching grants are provided to assist in the completion of neighborhood, community, county, regional, and thematic surveys.

Information obtained from the surveys forms the basis for evaluating the significance of the resources and developing strategies for long-term protection.

Contact: Tiffany Patterson (573) 751-7800 or [tiffany.patterson@dnr.mo.gov](mailto:tiffany.patterson@dnr.mo.gov)  
Roger Maserang (573) 522-4641 or [roger.maserang@dnr.mo.gov](mailto:roger.maserang@dnr.mo.gov)  
Michelle Diedrich (573) 526-1680 or [michelle.diedrich@dnr.mo.gov](mailto:michelle.diedrich@dnr.mo.gov)

National Register of Historic Places: The SHPO is responsible for nominating Missouri's most significant cultural resources to the National Register of Historic Places--the federal honor roll of buildings, sites, structures, objects, and districts important in American history, architecture, archaeology, engineering, or culture that are worthy of preservation.

Contact: Tiffany Patterson (573) 751-7800 or [tiffany.patterson@dnr.mo.gov](mailto:tiffany.patterson@dnr.mo.gov)  
Roger Maserang (573) 522-4641 or [roger.maserang@dnr.mo.gov](mailto:roger.maserang@dnr.mo.gov)

Review and Compliance: Section 106 of the National Historic Preservation Act directs federal agencies and their designees to consider the impact of their undertakings on cultural resources.

The SHPO reviews federally funded, licensed, or assisted projects and comments on the National Register eligibility of affected cultural resources. Where significant cultural resources are affected, the program also reviews the projects to evaluate their impact and to recommend alternatives where necessary to protect the resources.

Contact: Judith Deel (573) 751-7862 or [judith.deel@dnr.mo.gov](mailto:judith.deel@dnr.mo.gov)  
Rebecca Rose (573) 751-7958 or [Rebecca.rose@dnr.mo.gov](mailto:Rebecca.rose@dnr.mo.gov)

Cultural Resource Inventory: Over 100,000 Missouri resources of historic, architectural, archaeological, or engineering significance have been identified and information on these cultural resources is housed in the Missouri Cultural Resource Inventory (CRI). The database is useful to state and federal agencies, local governments, private organizations, and individuals involved in planning for the preservation of the state's significant cultural resources.

The Inventory is open during normal business hours. We encourage users to call in advance to ensure that staff assistance is available. The Inventory is located at 1101 Riverside Drive, Jefferson City, Mo.

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Contact: Kerry Nichols (573) 751-7861 or [kerry.nichols@dnr.mo.gov](mailto:kerry.nichols@dnr.mo.gov)

**Certified Local Government:** The National Historic Preservation Act was amended in 1980 to expand the state-federal partnership to the local level through the establishment of a Certified Local Government (CLG) program. Missouri local governments must enact preservation legislation and establish preservation commissions to achieve CLG status.

Once certified, CLGs are eligible for an earmarked pool of federal grant funds and special assistance is provided by program staff.

Contact: Jo Ann Radetic (573) 522-2473 or [jo.ann.radetic@dnr.mo.gov](mailto:jo.ann.radetic@dnr.mo.gov)

**Rehabilitation Tax Incentives:** Since 1976, federal tax law has provided tax incentives for historic preservation. A 20% investment tax credit is currently available for the approved rehabilitation of certified historic structures for income-producing use. A 25% state rehabilitation credit is now available for the rehabilitation of income-producing or residential properties.

The SHPO works actively with property owners, developers, and architects to promote the incentives and provide advice on appropriate rehabilitation. Program staff review applications for tax certification and make recommendations for approval.

Contact: Lance Carlson (573) 751-7859 or [lance.carlson@dnr.mo.gov](mailto:lance.carlson@dnr.mo.gov)  
Angelo Logan (573) 522-1472 or [angelo.logan@dnr.mo.gov](mailto:angelo.logan@dnr.mo.gov)  
Elizabeth Freese (573) 526-4241 or [elizabeth.freese@dnr.mo.gov](mailto:elizabeth.freese@dnr.mo.gov)

**Technical Assistance:** The SHPO staff provides technical assistance to all owners of historic properties, upon request, as to property preservation, rehabilitation, and restoration techniques. The program maintains extensive files of detailed technical information suitable for architects, professional craftsmen, and do-it-yourselfers. Site visits and SHPO office consultations may also be arranged.

Contact: Lance Carlson (573) 751-7859 or [lance.carlson@dnr.mo.gov](mailto:lance.carlson@dnr.mo.gov)  
Angelo Logan (573) 522-1472 or [angelo.logan@dnr.mo.gov](mailto:angelo.logan@dnr.mo.gov)  
Elizabeth Freese (573) 526-4241 or [elizabeth.freese@dnr.mo.gov](mailto:elizabeth.freese@dnr.mo.gov)

**Archaeological Assistance:** The SHPO also provides archaeological assistance for the administration of the Missouri Unmarked Human Burials Act and the Abandoned Shipwrecks Act.

Contact: Judith Deel (573) 751-7862 or [judith.deel@dnr.mo.gov](mailto:judith.deel@dnr.mo.gov)

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St. Louis Urban Outreach Office: The St. Louis Urban Outreach Office provides SHPO services to the residents of the greater St. Louis area.

Contact: Kris Zapalac (314) 416-2960 or [kristen.zapalac@dnr.mo.gov](mailto:kristen.zapalac@dnr.mo.gov)

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## FUNDING SOURCES AND CONTACTS

### Federal and State Rehabilitation Tax Credits

Federal law provides an investment tax credit equal to 20 percent of approved costs for qualified rehabilitation of certain historic buildings for income-producing use. The federal credits are administered by the State Historic Preservation Office in the Missouri Department of Natural Resources and the National Park Service.

Missouri law provides an investment tax credit equal to 25 percent of approved costs associated with qualified rehabilitation made after Jan. 1, 1998. Homeowners as well as commercial developers can qualify for the state credit. The state credits are administered by the Community Development Division in the Missouri Department of Economic Development. The State Historic Preservation Office is responsible for reviewing and approving rehabilitation work for the state credits.

The federal and state credits can be used in combination for the rehabilitation of commercial or income-producing properties. Rehabilitation of non-income producing residential properties qualifies for the state credits only.

A tax credit lowers the tax owed. A tax credit differs from a tax deduction in that income tax deduction lowers the amount of income subject to taxation while a dollar of tax credits reduces the income tax owed by one dollar.

#### *What buildings qualify?*

To be eligible for the state or federal credits, a building must be "historic." To qualify as "historic" a building must either:

- Be listed individually in the National Register of Historic Places, or
- Be a contributing element of a historic district that is listed in the National Register of Historic Places, or
- Be a contributing element of a Local Historic District that has been certified by U.S. Department of the Interior as substantially meeting National Register criteria.

The federal credits are limited to income-producing, depreciable property only. The property may be either commercial or residential rental property. A taxpayer's personal residence would not qualify for the federal credit.

The state credits also apply to income-producing property including either commercial or residential rental property. Additionally, a taxpayer's personal residence can qualify for the state credit if the property is historic and if the minimum investment threshold is met.

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*What are the minimum investment requirements?*

The rehabilitation must be "substantial," meaning that a minimum amount must be invested during the rehab. The threshold requirement for the federal program is \$5,000 or the adjusted basis of the property, whichever is larger, within a 24-month period defined by the applicant. For the state credits, the threshold requirement is 50 percent of the basis, within the project period defined by the applicant.

Note that the federal credits use the "adjusted basis" while the state credits use the "basis" for determining if the threshold has been met. "Basis" is the cost, or fair market value, of the property at the time of acquisition, or as otherwise defined in the U.S. Internal Revenue Code. The "adjusted basis" of a building is essentially the current book value of the building. It is determined by taking the purchase price of the building and subtracting the value of the land (which does not depreciate). Any previously claimed depreciation is subtracted from this figure and the value of any improvements made up to the beginning of the 24-month test period defined by the applicant is added to the figure.

Applicants considering the federal tax credits should consult a qualified tax professional for information on determining the basis of a property and the 24-month test period for meeting the threshold.

For a taxpayer seeking both federal and state credits, it is possible that the project might meet one but not the other of the threshold requirements.

*What rehabilitation work qualifies for the credit?*

Qualified work for the federal credits includes costs associated with work undertaken on the historic building, as well as architectural and engineering fees, legal expenses, development fees, and other construction-related costs, if such costs are added to the basis of the property and are determined to be reasonable and related to the services performed.

For the state credits, total costs incurred on rehabilitation shall include but not be limited to qualified rehabilitation expenditures as defined under section 47(c)(2)(A) of the Internal Revenue Code of 1986, as amended.

Acquisition costs, furnishing costs, new additions that expand the building, new building construction, parking lots, sidewalks and landscaping are not allowed under the federal and state programs.

*What are the standards for rehabilitation?*

In order to qualify for the federal or state credits, the rehabilitation project must follow the Secretary of the Interior's Standards for Rehabilitation. The same standards are followed for both the state and federal programs. A rehabilitation project approved by the

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National Park Service as meeting the Secretary of the Interior's Standards will be approved at the state level.

State Historic Preservation Office  
Missouri Department of Natural Resources  
Development  
1101 Riverside Drive  
P. O. Box 176, Jefferson City, MO 65102  
573-751-7858  
<http://www.dnr.mo.gov/shpo/TaxCrtdts.htm>

Community Development Division  
Missouri Department of Economic  
Development  
301 West High Street, Room 770  
P.O. Box 118, Jefferson City, MO 65102  
Phone: 573-522-8004  
[www.ded.mo.gov](http://www.ded.mo.gov)

### **Community Development Block Grants**

The Community Development Block Grant Program (CDBG) offers grants to small Missouri communities to improve local facilities, address critical health and safety concerns, and develop a greater capacity for growth. We offer funds for projects that can range from housing and street repairs to industrial loans and job training. State CDBG funds are only available to non-entitlement areas (incorporated municipalities under 50,000 and counties under 200,000 in population). Depending on the funding category, applications are either accepted on a continuous cycle throughout the year or have a specific deadline. The maximum amount available varies, depending on the type of project.

Funding categories associated with downtown and neighborhood revitalization:

- **Community Facility:** Grants to improve local facilities, address health and safety concerns, and develop a greater capacity for growth. This category assists communities with providing a facility to supply specific services to its citizens.
- **Downtown Revitalization:** Grants to improve local facilities, address health and safety concerns, and develop a greater capacity for growth. This category provides assistance to improve the condition of a community's downtown area.
- **Microenterprise:** Grants to improve local facilities, address health and safety concerns, and develop a greater capacity for growth. This category promotes small business development by supporting a local loan fund.
- **Other Public Needs:** Grants to improve local facilities, address health and safety concerns, and develop a greater capacity for growth. This category assists communities with recognized needs that may not fit under the other categories of CDBG funding.
- **Rural Affordable Housing RFP:** Grants to improve local facilities, address health and safety concerns, and develop a greater capacity for growth. The Rural Affordable Housing RFP (Request for Proposals) category is intended to make the development of affordable housing feasible in communities that have the need but are lacking conventional resources.

Additional funding categories are listed on the program website (see below).

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Business and Community Services  
301 W. High Street, Rooms 720, 770  
Jefferson City, Missouri 65102  
1-866-647-3633  
[missouridevelopment@ded.mo.gov](mailto:missouridevelopment@ded.mo.gov)  
<http://go.missouridevelopment.org/cdbg>

### **Neighborhood Assistance Program**

The Neighborhood Assistance Program provides assistance to community-based organizations that enable them to implement community or neighborhood projects in the areas of community service, education, crime prevention, job training and physical revitalization. The Department of Economic Development (DED) will issue 50% or 70% tax credits to an eligible taxpayer that makes a qualified contribution to an approved Neighborhood Assistance Program (NAP) project. Donors must come from the business community. Eligible donors are individuals who operate a sole proprietorship, operate a farm, have rental property or have royalty income are also eligible, as well as a shareholder in an S-corporation, a partner in a Partnership or a member of a Limited Liability Corporation.

Eligible applications include:

- Not-for-profit corporations organized under Chapter 355, RSMo;
- Organizations holding a 501(c)(3) ruling from the IRS; and
- Missouri businesses.

There is no deadline for applying. Applications are reviewed as received until funding is depleted. NAP staff is available to provide technical assistance to organizations making application to the program. The maximum amount of tax credits available is \$18 million per fiscal year. Applicant organizations may request a maximum of \$250,000 in 50% tax credits per year or \$350,000 in 70% tax credits per year if the organization is located in a qualifying rural area.

Business and Community Services  
Finance Management  
301 West High Street, Room 770  
P.O. Box 118, Jefferson City, MO 65102  
Phone: 573-751-4539  
[dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov)  
<http://go.missouridevelopment.org/nap>

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### **Missouri Downtown Economic Stimulus Act (MODESA)**

MODESA is a program that facilitates the redevelopment of downtown areas and the creation of jobs by providing essential public infrastructure. “Central business districts” that are either “blighted” or a “conservation area” are eligible for the program. Eligible central business districts will be areas in which at least 50% of the commercial buildings are 35 years old or older. Other restrictions apply. Eligible municipalities include those with an annual median household income of \$62,000 or less.

#### *How the Program Works*

A portion of the new state and local taxes created by a project can be diverted to fund eligible public infrastructure and related costs for a period of up to 25 years. The local match must be, at a minimum, 50% of the amount of the new local sales tax and 100% of the amount of the new real property tax created by the project each year; or a comparable amount of local funds from the city/county or a non-profit organization. Projects can be “community enhancement” or for “job creation.” Total project costs and/or new job creation minimums are based on the population of the municipality.

#### Business and Community Services

##### Development Finance

301 West High Street, Room 770  
P.O. Box 118, Jefferson City, MO 65102  
573-522-8004

#### Missouri Development Finance Board

##### Governor’s Office Building

200 Madison Street, Suite 1000  
P.O. Box 567, Jefferson City, Missouri 65102  
Phone: 573/751-8479 Fax : 573/526-4418  
[mdfb@ded.mo.gov](mailto:mdfb@ded.mo.gov)  
[www.mdfb.org](http://www.mdfb.org)  
<http://go.missouridevelopment.org/modesa>

### **USDA Community Facilities Loans and Grants**

The Rural Housing Community Facilities Program offers direct and guaranteed loans and grants designed to finance and facilitate the development of over 80 different types of essential community facilities serving rural areas. These facilities include, but are not limited to, hospitals, elderly care facilities, child care centers, fire and rescue stations, vocational and medical rehabilitation centers, schools, and public transportation infrastructure.

#### *Community Facilities Direct Loan Program*

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The Housing and Community Facilities Programs makes direct loans to nonprofit and public entities for the construction of essential facilities. Most loans are made at below-market interest rates and are aimed at serving financially challenged rural areas. Allowed expenses include purchase of land needed for construction of the facility, necessary professional fees, and equipment and operating costs.

*Community Facilities Guaranteed Loan Program*

Through this program, the Housing and Community Facilities Programs guarantees up to 90% of the amount of a loan from a private lender to a public or nonprofit entity to be used for the construction of an essential community facility. Many community borrowers in the Community Facilities Guaranteed Loan Program are able to leverage loan guarantees with funds from private, state and local sources.

*Community Facilities Grant Program*

The Community Facilities Grant Program is typically used to fund projects under special initiatives, such as Native American community development efforts; child care centers linked with the Federal government's Welfare-to-Work initiative; Federally-designated Enterprise and Champion Communities, and the Northwest Economic Adjustment Initiative area.

In most cases, grantees are able to leverage Community Facility funds with private and state dollars to enable completion of more construction than might have otherwise been possible.

Columbia USDA Office  
601 Business Loop 70 W, Ste. 250  
Columbia, MO 65203  
(573) 876-0976

Kirksville USDA Service Center  
2410 S. Franklin St.  
Kirksville, MO 63501-4616  
(660) 665-3274

**Save America's Treasures**

*Save America's Treasures* is a national effort to protect "America's threatened cultural treasures, including historic structures, collections, works of art, maps and journals that document and illuminate the history and culture of the United States." Established by Executive Order in February 1998, Save America's Treasures was originally founded as the centerpiece of the White House National Millennium Commemoration and as a public-private partnership that included the White House, the National Park Service and the National Trust for Historic Preservation. Dedicated to the preservation and celebration of America's priceless historic legacy, Save Americas Treasures works to recognize and rescue the enduring symbols of American tradition that define us as a nation.

*Save America's Treasures* grants help fund the preservation and/or conservation work on **nationally significant** intellectual and cultural artifacts/collections and nationally significant historic structures and sites. Eligible applicants include nonprofit, tax-exempt

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501(c), U.S. organizations, units of state or local government, and federally recognized Indian Tribes. Grants are awarded through a competitive process and require a dollar-for-dollar, non-federal match. The minimum grant request for collections projects is \$25,000 federal share; the minimum grant request for historic property projects is \$125,000 federal share. The maximum grant request for all projects is \$700,000 federal share.

The Federal Save America's Treasures Grants are administered by the National Park Service in partnership with the National Endowment for the Arts, the National Endowment for the Humanities, the Institute of Museum and Library Services, and the President's Committee on the Arts and the Humanities. For additional information contact the partner agencies:

*For Collections Projects*

National Endowment for the Arts  
Telephone 202.682.5457  
E-mail [mclaughm@arts.gov](mailto:mclaughm@arts.gov)

National Endowment for the Humanities  
Telephone 202.606.8249  
E-mail [jherring@neh.gov](mailto:jherring@neh.gov)

Institute of Museum and Library Services  
Telephone 202.653.4641  
E-mail [sshwartzman@imls.gov](mailto:sshwartzman@imls.gov)

*For Historic Property Projects*

National Park Service  
Telephone 202.354.2020, ext. 1  
E-mail [NPS\\_treasures@nps.gov](mailto:NPS_treasures@nps.gov)

*For General Information*

The President's Committee on the Arts and the Humanities  
Telephone 202.682.5661  
E-mail [kcraine@pcah.gov](mailto:kcraine@pcah.gov)

Information can be found on the internet at: <http://www.nps.gov/history/hps/treasures/>

**Preserve America**

Preserve America is an interagency initiative that encourages and supports community efforts to preserve and enjoy our priceless cultural and natural heritage. The goals of the initiative include a greater shared knowledge about the nation's past, strengthened regional identities and local pride, increased local participation in preserving the country's cultural and natural heritage assets, and support for the economic vitality of American communities. Detailed information on all aspects of this initiative can be found at [www.preserveamerica.gov](http://www.preserveamerica.gov).

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### *Preserve America Communities*

This program recognizes and designates communities that protect and celebrate their heritage, use their historic assets for economic development and community revitalization, and encourage people to experience and appreciate local historic resources through education and heritage tourism programs. Benefits of designation include White House recognition; eligibility to apply for Preserve America grants; a certificate of recognition; a Preserve America Community road sign; authorization to use the Preserve America logo on signs, flags, banners, and promotional materials; listing in a Web-based Preserve America Community directory; inclusion in national and regional press releases; official notification of designation to state tourism offices and visitors bureaus; and enhanced community visibility and pride.

Advisory Council on Historic Preservation  
(202) 606-8584  
[jrodenstein@achp.gov](mailto:jrodenstein@achp.gov)  
[www.preserveamerica.gov](http://www.preserveamerica.gov)

### *Preserve America Grants*

The program has approximately \$5 million for grants to support community efforts to demonstrate sustainable uses of their historic and cultural sites and the economic and educational opportunities related to heritage tourism. The program does not fund bricks-and-mortar projects, but rather complements the Save America's Treasures grant program by helping local communities develop sustainable resource management strategies and sound business practices for the continued preservation and use of heritage assets. State Historic Preservation Offices, Tribal Historic Preservation Offices, designated Preserve America Communities, and Certified Local Governments that have applied for Preserve America Community designation are eligible to apply for Preserve America Grants. Further information is available at [www.cr.nps.gov/hps/hpg/PreserveAmerica](http://www.cr.nps.gov/hps/hpg/PreserveAmerica).

Preserve America Grants  
National Park Service  
1201 "Eye" Street, NW  
6<sup>th</sup> Floor (ORG. 2256)  
Washington, D.C. 20005  
(202) 354-2020  
[nps\\_preserveamerica@nps.gov](mailto:nps_preserveamerica@nps.gov)  
[www.cr.nps.gov/hps/hpg/preserveamerica](http://www.cr.nps.gov/hps/hpg/preserveamerica)

### **Historic Research Grants**

The Richard S. Brownlee Fund honors the Society's executive director, 1960-1985. Awards are made annually to individuals and organizations proposing to write publications about, or otherwise document, the history of Missouri and its citizens.

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Individuals, local historical societies, museums, and governmental and nongovernmental agencies are eligible to apply for funding. Residency within the state is not a requirement. The deadline for submission of applications is June 30 of each year, and the grants are presented at the fall annual meeting. In 2006 the Society awarded sixteen grants, averaging \$571.

The State Historical Society of Missouri  
1020 Lowry Street, Columbia, Mo. 65201  
Phone: (800) 747-6366  
(573) 882-7083  
Fax: (573) 884-4950  
<http://shs.umsystem.edu/brownleeaward.shtml>

### **Local Records Grants**

The Local Records Grant Program offers local governments, or political subdivisions with taxing authority, grant funding for approved records management or preservation projects. Permanent, long-term or historically significant records are eligible for microfilming grant funds. Grants may be funded up to 70% of the total project cost. The grant project period runs from July 1st to June 30th.

Grant Administrator  
Local Records Preservation Grant Program  
Missouri State Archives,  
PO Box 1747, Jefferson City MO 65102-1747  
573-751-2798  
[maria.hines@sos.mo.gov](mailto:maria.hines@sos.mo.gov)  
<http://www.sos.mo.gov/archives/localrecs/grants/>

### **Other Resources and Contacts:**

Grants.gov: <http://www.grants.gov/>

Searchable website of Federal grants. The site includes descriptions of grants, links to applications, and other information about Federal grant programs.

US Department of Housing and Urban Development (HUD): <http://www.hud.gov/>

HUD supports numerous grants, financial incentives and other programs aimed at encouraging home ownership and community development.

National Trust for Historic Preservation: <http://www.nationaltrust.org/>

The National Trust is the nation-wide non-profit preservation organization. It provides resources, education, advocacy and other assistance to save historic

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resources and revitalize communities. The Trust has several grants and other incentives for building and community preservation.

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