

AGENDA

Whitewater Landmarks Commission
Tuesday April 2, 2013 - 6 PM
Irvin L. Young Memorial Library*
 431 W. Center Street, Whitewater, WI 53190

*(Note Change of day and meeting place)

CALL TO ORDER

- I. Call to Order and roll call
- II. Approval of agenda and possible rearrangement
- III. Approval of minutes of March 7, 2013
- IV. Set date and time of next meeting - Thursday, May 7, 2013 - 6:00 P.M
- V. Hear Citizen Comments: No formal Landmarks Commission Action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however citizens are invited to speak to those specific issues at the time the Commission discusses that particular item.

REPORTS

- VI. Report from the Friends of the Mounds - FOTEM (Helmick)
 - A. Design plan presented to Urban Forestry Commission on Tuesday, March 26
 - B. Upcoming Parks and Rec Board Meeting Tuesday, April 9
 - C. Report on FOTEM Meeting - March 9
- VII. Update on Whitewater Passenger Depot (Marshall)
- VIII. Update on Birge Fountain (Loomer)
- IX. Update on Local Landmarks/Main Street Historic District Brochures (Christ & Crone)
 - Tourism Board Meeting on April 3, 9 AM.
- X. Update on Whitewater Effigy Mounds Preserve Preservation and Maintenance Plan (Helmick)

UNFINISHED BUSINESS

- XI. Status of FREE LIBRARY history panel for White Memorial Library (Loomer)
- XII. Implementing 17.08.040 of Title 17 re city-owned historically significant personal property.
- XIII. Corrections to Architectural and Historical Survey of Whitewater, WI 53190 (Marshall)
- XIV. Local Landmarks Framed Certificates (Christ)
- XV. Nelson Salisbury House - 404 W. North (Christ)
- XVI. Drumlin Hall - possible historic preservation (Haselow)
- XVII. WI Assoc. of Historic Preservation Commissions (WAHPC) Spring Conference - April 27
- XVIII. Wisconsin Historic Preservation and Archeology Month - May
 - A. Effigy Mounds Preserve tour
 - B. Proclamation of Historic Preservation Month by city manager.
 - C. Annual report to city Council (Christ)
 - D. May 14th - Reception (Haselow & Helmick)
 - E. Update on library display Case (Christ)
 - F. TV Infomercial & past video presentations on Whitewater PEG TV station during May.
 - G. Publicity

NEW BUSINESS

- XIX. Openings on Landmarks Commission
- XX. Historic tax credit legislation bill - LRB-1274/1, (Helmick)
- XXI. Pangea informational applications
- XXII. WAHPC annual membership

FUTURE AGENDA ITEMS

- XXIII. Designation of local landmarks - city or private properties - ideas
- XXIV. Plaques for Whitewater sites on the National Register of Historic Places

GOOD OF THE ORDER

ADJOURNMENT

- XXV. Call to Adjourn

MINUTES

Whitewater Landmarks Commission
 Thursday March 7, 2013 - 6 PM
 City Manager's Conference Room
 312 Whitewater Street, Whitewater, WI 53190

CALL TO ORDER

- I. Call to Order and roll call
 Chairperson Christ called the meeting to order at 6:06 PM.
 Present: Carol Christ, Suzanne Haeslow, Richard Helmick, Andrew Crone, Nancy Wendt
 Absent: Linda Loomer, Allan Marshall
 Staff present: Latisha Birkland
- II. Approval of agenda and possible rearrangement
 MSC Haeslow/Crone to approve as presented.
 Ayes: Christ, Haeslow, Helmick, Crone
 No: None
 Abstain: None
- III. Approval of minutes of February 7, 2013.
 Nancy Wendt arrived, 6:08 PM.
 MSC Crone/Haeslow to approve as presented.
 Ayes: Christ, Haeslow, Helmick, Crone, Wendt
 No: None
 Abstain: None
- IV. Set date and time of next meeting - Thursday, April 4, 2013 - 6:00 P.M
 The tentative date for the next meeting has been proposed for April 02, 2013 at 6:00 PM. Due to the city's municipal and state voting procedures on that date, Birkland will notify members as to the location of the meeting.
- V. Hear Citizen Comments: No formal Landmarks Commission Action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time. However citizens are invited to speak to those specific issues at the time the Commission discusses that particular item.
 There were no citizens' comments.

REPORTS

- VI. Report from Friends of the Mounds – FOTEM (Helmick)
 FOTEM members gave a tour of the WEMP to Briene Brown on March 2, 2013. Ms. Brown has volunteered with the Whitewater Community Foundation to try and secure grant funding to help with the maintenance of the preserve, particularly the area immediately adjacent to Effigy Mounds Parkway.
 There will be an open FOTEM meeting, March 9, at 10:00 AM in the White Memorial Room at the Irvin L. Young Library.
- VII. Update on restoration of Whitewater Passenger Depot (Marshall)
 Final contract approval was sent to DARR, the engineering firm contracted with the state, for their approval. The approval is for the changes in the basement improvements.
- VIII. Update on Walking Tour Brochure (Wendt & Christ)
 Tourism may have some money set aside to help pay for a brochure. Latisha is in discussion with Kathleen Fleeming regarding this funding.
- IX. Update on Birge Fountain (Loomer)
 No report.
- X. Update on Local Landmarks/Main Street Historic District Brochures (Loomer, Marshall & Christ)
 Christ distributed the most recent information on the city's landmarks. This will be posted on the city's web site. Allan Luckett is planning to post pictures of the properties to go along with the new information. Christ is investigating layout and associated information to be used in a brochure. Plans are also being made to have the information available for digital access. Discussion ensued. Crone volunteered to help with layout design.
- XI. Update on Whitewater Effigy Mounds Preserve Preservation and Maintenance Plan (Helmick)
 No report.

UNFINISHED BUSINESS

- XII. Status of FREE LIBRARY history panel for White Memorial Library (Loomer)

Mariann Scott has volunteered to get this done.

- XIII. Implementing 17.08.040 of Title 17 re city-owned historically significant personal property. Personal property is property you can move and/or touch. Real property is real estate. Christ will work with Birkland to develop an inventory of personal property in the city that has historical significance to the city.
- XIV. Corrections to Architectural and Historical Survey of Whitewater, WI 53190 (Marshall)
Allan Lockett will place a corrected copy of the survey on the city web site.
- XV. Local Landmarks Framed Certificates
A few of the certificates still need to be delivered.
- XVI. Drumlin Hall - possible historic preservation (Haeslow)
Haeslow has emailed for more information. All of her inquiries to date have not been successful. Christ gave her another contact to try.

NEW BUSINESS

- XVII. Wisconsin Association of Historic Preservation Commissions Spring Conference - April 27
This year, the conference will be held in Milton. Members who think they would like to attend need to contact Christ.
- XVIII. Wisconsin Historic Preservation and Archeology Month – May
There is a possibility that Landmarks will be able to use one of the cases at the city library to display information. There is a possibility of guided tours of the Effigy Mounds Preserve.
There is a possibility of having a Dinner event to thank past Landmark members, property owners, and city staff.
- XIX. Designation of local landmarks - city or private properties – ideas
The Whitewater City Armory may be a potential candidate.
The Vivian Henderson property and the Pescheret House may also be candidates.
- XX. Landmarks Commission Annual Preservation Activities Report for state of Wisconsin (Christ)
Christ has digitally sent all commissioners a copy of the report. She will be sending it to the state. Copies will also be sent to city council members for their meeting on March 19.

FUTURE AGENDA ITEMS

- XXI. - Distribution of plaques to property owners.
- Status of 404 West North Street.
- Potential candidates for Landmarks Commissioner

GOOD OF THE ORDER

ADJOURNMENT

- XXII. MSC Wendt/Haeslow to adjourn the meeting.
Ayes: Christ, Haeslow, Helmick, Crone, Wendt
No: None
Abstain: None
The meeting was adjourned at 7:33 PM.

Respectfully submitted

Richard Helmick, Secretary, Landmarks Commission

FRIENDS OF THE EFFIGY MOUNDS (FOTEM)
INITIATIVE for SPRING, 2013
Urban Forestry Commission Meeting March 26, 2013

I. INTRODUCTION:

II. LETTER TO MATT A. in PACKET

A. PRICING OF PLANTS (P. 2) is more complex than that example

III. HANDOUTS

A. AERIAL VIEW OF CATALOGED AND UN-CATALOGED SITE

1. disturbing of soil in cataloged Indian burial sites

B. CLOSE AERIAL VIEW OF UN-CATALOGED SITE

C. ROUGH DRAFT SCHEMATIC LAYOUT (NOT TO EXACT SCALE)

1. "cloudy" images at edges may be tree canopy, bushes, etc.

2. street entrances, obstacles

3. sign, 4 boulders, large evergreen tree on east side

4. pods or display gardens

a. concentrated on north side, allowing open space to accommodate other structures to be added later

1) portable tent area

2) seating area across from tent

3) high relief ground level replica of mounds group

4) 3-sided educational Kiosk opposite gardens

b. turf grass pedestrian paths wide enough for group tours and city riding mowers – how wide are city mowers?

D. PLANT QUANTITIES & COST – (ESTIMATE only)

over →

IV. AN APPROACH for LANDSCAPING THE UN-CATALOGED SITE:

Sod-cut, herbicide, cultivate(rotatill), plant, water, and mulch:

Plant 1, 2, or 3 pods each spring, finishing the plantings over 3 to 4 years, based on available funds.

- A. **Spring 2013:** plant pods at street end first, N.E. corner, pods # 1 & 2, estimated @ \$2,178. Paint the pod outline on turf, remove the turf (sod-cut), apply herbicide to the emerging weeds, cultivate, plant native plants, water new plants, and mulch heavily with organic mulch or compost free of weed seeds.
- B. **Spring 2013:** also paint the outline on turf for pods 3 through 7, apply herbicide at regular intervals to the turf throughout the summer to kill the newly emerging weeds.

Continue monitoring & controlling weeds on all remaining pods.

- C. **Spring 2014:** remove dead turf grass (sod-cut) on 1, 2, or 3 more pods, cultivate, plant 1, 2 or 3 more pods, water new plants, mulch with organic weed free compost.

Continue monitoring & controlling weeds on all remaining pods.

- D. **Spring 2015:** remove dead turf grass (sod-cut) on 1, 2, or 3 more pods, Cultivate, plant 1, 2, or 3 more pods, water new plants, mulch with organic weed free compost.

Continue monitoring & controlling weeds on any remaining pods.

- E. **Spring 2016:** do the above with any remaining pods.

V. OTHER APPROACHES for preparing lawn turf for native plantings:

- A. Smother turf before planting, cultivate, plant
- B. Cultivate (rotatill) area all summer during growing season, 2 to 3 times at 1-week intervals, plant.



2013 BILL

1 **AN ACT** *to renumber and amend* 71.07 (9m) (a), 71.07 (9m) (c), 71.28 (6) (a),
2 71.28 (6) (c), 71.47 (6) (a) and 71.47 (6) (c); and *to create* 71.07 (9m) (a) 2., 71.07
3 (9m) (a) 3., 71.07 (9m) (c) 2., 71.07 (9m) (h), 71.28 (6) (a) 2., 71.28 (6) (a) 3., 71.28
4 (6) (c) 2., 71.28 (6) (h), 71.47 (6) (a) 2., 71.47 (6) (a) 3., 71.47 (6) (c) 2. and 71.47
5 (6) (h) of the statutes; **relating to:** increasing the amount of the supplement to
6 the federal historic rehabilitation tax credit.

Analysis by the Legislative Reference Bureau

Under current law, a person may claim an income and franchise tax credit for 5 percent of the qualified rehabilitation expenditures, as defined under the federal Internal Revenue Code, for certified historic structures on property located in this state, if construction begins after December 31, 1988, and the rehabilitated property is placed in service after June 30, 1989. The credit is a supplement to the federal tax credit for 20 percent of the qualified rehabilitation expenditures for certified historic structures. The federal credit, and the supplemental state credit, apply to nonresidential real property and residential rental property.

Under this bill, a person may claim an income and franchise tax credit for 20 percent of the qualified rehabilitation expenses, as defined under the federal Internal Revenue Code, for certified historic structures on property located in this state, if the cost of the person's qualified rehabilitation expenditures is at least \$50,000 and the rehabilitated property is placed in service after December 31, 2012, and before January 1, 2023.

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The bill also allows a person to claim a credit equal to 5 percent of the qualified rehabilitation expenses for qualified rehabilitated buildings, as defined under the federal Internal Revenue Code, located in this state. The credit is similar to the federal credit for rehabilitating a building that was first placed in service before 1936, except that the federal credit is 10 percent of the qualified rehabilitation expenses.

Under the bill, the Department of Revenue, in conjunction with the State Historical Society, must submit a report to the Joint Committee on Finance (JCF), no later than June 30, 2018, describing the economic impact of the tax credits and making a recommendation as to whether the tax credits should continue. The recommendation, however, may be implemented only upon approval of JCF.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 71.07 (9m) (a) of the statutes is renumbered 71.07 (9m) (a) 1. and
2 amended to read:

3 71.07 **(9m)** (a) 1. ~~Any~~ For taxable years beginning before January 1, 2013, any
4 person may credit against taxes otherwise due under this chapter, up to the amount
5 of those taxes, an amount equal to 5% of the costs of qualified rehabilitation
6 expenditures, as defined in section 47 (c) (2) of the internal revenue code, for certified
7 historic structures on property located in this state if the physical work of
8 construction or destruction in preparation for construction begins after December
9 31, 1988, and the rehabilitated property is placed in service after June 30, 1989, and
10 before January 1, 2013.

11 **SECTION 2.** 71.07 (9m) (a) 2. of the statutes is created to read:

12 71.07 **(9m)** (a) 2. For taxable years beginning after December 31, 2012, and
13 before January 1, 2023 any person may claim as a credit against taxes otherwise due
14 under s. 71.02, up to the amount of those taxes, an amount equal to 20 percent of the
15 costs of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the

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1 Internal Revenue Code, for certified historic structures on property located in this
2 state, if the cost of the person's qualified rehabilitation expenditures is at least
3 \$50,000 and the rehabilitated property is placed in service after December 31, 2012,
4 and before January 1, 2023.

5 **SECTION 3.** 71.07 (9m) (a) 3. of the statutes is created to read:

6 71.07 (9m) (a) 3. For taxable years beginning after December 31, 2012, and
7 before January 1, 2023, any person may claim as a credit against taxes otherwise due
8 under s. 71.02, up to the amount of those taxes, an amount equal to 5 percent of the
9 costs of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the
10 Internal Revenue Code, for qualified rehabilitated buildings, as defined in section 47
11 (c) (1) of the Internal Revenue Code, on property located in this state, if the cost of
12 the person's qualified rehabilitation expenditures is at least \$50,000 and the
13 rehabilitated property is placed in service after December 31, 2012, and before
14 January 1, 2023.

15 **SECTION 4.** 71.07 (9m) (c) of the statutes is renumbered 71.07 (9m) (c) (intro.)
16 and amended to read:

17 71.07 (9m) (c) (intro.) No person may claim the credit under this subsection
18 unless the claimant includes with the claimant's return evidence any of the
19 following:

20 1. Evidence that the rehabilitation was recommended by the state historic
21 preservation officer for approval by the secretary of the interior under 36 CFR 67.6
22 before the physical work of construction, or destruction in preparation for
23 construction, began and that the rehabilitation was approved by the secretary of the
24 interior under 36 CFR 67.6.

25 **SECTION 5.** 71.07 (9m) (c) 2. of the statutes is created to read:

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1 71.07 (9m) (c) 2. Evidence that the taxpayer obtained written certification from
2 the state historic preservation officer that:

3 a. The property is listed on the national register of historic places in Wisconsin
4 or the state register of historic places, or is determined by the state historical society
5 to be eligible for listing on the national register of historic places in Wisconsin or the
6 state register of historic places, or is located in a historic district that is listed in the
7 national register of historic places in Wisconsin or the state register of historic places
8 and is certified by the state historic preservation officer as being of historic
9 significance to the district, or is an outbuilding of an otherwise eligible property
10 certified by the state historic preservation officer as contributing to the historic
11 significance of the property.

12 b. The proposed preservation or rehabilitation plan complies with standards
13 promulgated under s. 44.02 (24) and the completed preservation or rehabilitation
14 substantially complies with the proposed plan.

15 c. The costs are not incurred to acquire any building or interest in a building
16 or to enlarge an existing building.

17 d. The costs were not incurred before the state historical society approved the
18 proposed preservation or rehabilitation plan.

19 **SECTION 6.** 71.07 (9m) (h) of the statutes is created to read:

20 71.07 (9m) (h) A person who is eligible to claim the credit under par. (a) 2. or
21 3. may sell or otherwise transfer the credit to another person who is subject to the
22 taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department
23 of the transfer and submits with the notification a copy of the transfer documents.

24 **SECTION 7.** 71.28 (6) (a) of the statutes is renumbered 71.28 (6) (a) 1. and
25 amended to read:

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1 71.28 (6) (a) 1. ~~Any~~ For taxable years beginning before January 1, 2013, any
2 person may credit against taxes otherwise due under this chapter, up to the amount
3 of those taxes, an amount equal to 5% of the costs of qualified rehabilitation
4 expenditures, as defined in section 47 (c) (2) of the internal revenue code, for certified
5 historic structures on property located in this state if the physical work of
6 construction or destruction in preparation for construction begins after December
7 31, 1988, and the rehabilitated property is placed in service after June 30, 1989, and
8 before January 1, 2013.

9 **SECTION 8.** 71.28 (6) (a) 2. of the statutes is created to read:

10 71.28 (6) (a) 2. For taxable years beginning after December 31, 2012, and before
11 January 1, 2023, any person may claim as a credit against taxes otherwise due under
12 s. 71.23, up to the amount of those taxes, an amount equal to 20 percent of the costs
13 of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the Internal
14 Revenue Code, for certified historic structures on property located in this state, if the
15 cost of the person's qualified rehabilitation expenditures is at least \$50,000 and the
16 rehabilitated property is placed in service after December 31, 2012, and before
17 January 1, 2023.

18 **SECTION 9.** 71.28 (6) (a) 3. of the statutes is created to read:

19 71.28 (6) (a) 3. For taxable years beginning after December 31, 2012, and before
20 January 1, 2023, any person may claim as a credit against taxes otherwise due under
21 s. 71.23, up to the amount of those taxes, an amount equal to 5 percent of the costs
22 of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the Internal
23 Revenue Code, for qualified rehabilitated buildings, as defined in section 47 (c) (1)
24 of the Internal Revenue Code, on property located in this state, if the cost of the
25 person's qualified rehabilitation expenditures is at least \$50,000 and the

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1 rehabilitated property is placed in service after December 31, 2012, and before
2 January 1, 2023.

3 **SECTION 10.** 71.28 (6) (c) of the statutes is renumbered 71.28 (6) (c) (intro.) and
4 amended to read:

5 71.28 (6) (c) (intro.) No person may claim the credit under this subsection
6 unless the claimant includes with the claimant's return evidence any of the
7 following:

8 1. Evidence that the rehabilitation was recommended by the state historic
9 preservation officer for approval by the secretary of the interior under 36 CFR 67.6
10 before the physical work of construction, or destruction in preparation for
11 construction, began and that the rehabilitation was approved by the secretary of the
12 interior under 36 CFR 67.6.

13 **SECTION 11.** 71.28 (6) (c) 2. of the statutes is created to read:

14 71.28 (6) (c) 2. Evidence that the taxpayer obtained written certification from
15 the state historic preservation officer that:

16 a. The property is listed on the national register of historic places in Wisconsin
17 or the state register of historic places, or is determined by the state historical society
18 to be eligible for listing on the national register of historic places in Wisconsin or the
19 state register of historic places, or is located in a historic district that is listed in the
20 national register of historic places in Wisconsin or the state register of historic places
21 and is certified by the state historic preservation officer as being of historic
22 significance to the district, or is an outbuilding of an otherwise eligible property
23 certified by the state historic preservation officer as contributing to the historic
24 significance of the property.

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1 b. The proposed preservation or rehabilitation plan complies with standards
2 promulgated under s. 44.02 (24) and the completed preservation or rehabilitation
3 substantially complies with the proposed plan.

4 c. The costs are not incurred to acquire any building or interest in a building
5 or to enlarge an existing building.

6 d. The costs were not incurred before the state historical society approved the
7 proposed preservation or rehabilitation plan.

8 **SECTION 12.** 71.28 (6) (h) of the statutes is created to read:

9 71.28 (6) (h) A person who is eligible to claim the credit under par. (a) 2. or 3.
10 may sell or otherwise transfer the credit to another person who is subject to the taxes
11 imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the
12 transfer and submits with the notification a copy of the transfer documents.

13 **SECTION 13.** 71.47 (6) (a) of the statutes is renumbered 71.47 (6) (a) 1. and
14 amended to read:

15 71.47 (6) (a) 1. Any For taxable years beginning before January 1, 2013, any
16 person may credit against taxes otherwise due under this chapter, up to the amount
17 of those taxes, an amount equal to 5% of the costs of qualified rehabilitation
18 expenditures, as defined in section 47 (c) (2) of the internal revenue code, for certified
19 historic structures on property located in this state if the physical work of
20 construction or destruction in preparation for construction begins after December
21 31, 1988, and the rehabilitated property is placed in service after June 30, 1989, and
22 before January 1, 2013.

23 **SECTION 14.** 71.47 (6) (a) 2. of the statutes is created to read:

24 71.47 (6) (a) 2. For taxable years beginning after December 31, 2012, and before
25 January 1, 2023, any person may claim as a credit against taxes otherwise due under

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1 s. 71.23, up to the amount of those taxes, an amount equal to 20 percent of the costs
2 of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the Internal
3 Revenue Code, for certified historic structures on property located in this state, if the
4 cost of the person's qualified rehabilitation expenditures is at least \$50,000 and the
5 rehabilitated property is placed in service after December 31, 2012, and before
6 January 1, 2023.

7 **SECTION 15.** 71.47 (6) (a) 3. of the statutes is created to read:

8 71.47 (6) (a) 3. For taxable years beginning after December 31, 2012, and before
9 January 1, 2023, any person may claim as a credit against taxes otherwise due under
10 s. 71.43, up to the amount of those taxes, an amount equal to 5 percent of the costs
11 of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the Internal
12 Revenue Code, for qualified rehabilitated buildings, as defined in section 47 (c) (1)
13 of the Internal Revenue Code, on property located in this state, if the cost of the
14 person's qualified rehabilitation expenditures is at least \$50,000 and the
15 rehabilitated property is placed in service after December 31, 2012, and before
16 January 1, 2023.

17 **SECTION 16.** 71.47 (6) (c) of the statutes is renumbered 71.47 (6) (c) (intro.) and
18 amended to read:

19 71.47 (6) (c) (intro.) No person may claim the credit under this subsection
20 unless the claimant includes with the claimant's return ~~evidence~~ any of the
21 following:

22 1. Evidence that the rehabilitation was recommended by the state historic
23 preservation officer for approval by the secretary of the interior under 36 CFR 67.6
24 before the physical work of construction, or destruction in preparation for

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1 construction, began and that the rehabilitation was approved by the secretary of the
2 interior under 36 CFR 67.6.

3 **SECTION 17.** 71.47 (6) (c) 2. of the statutes is created to read:

4 71.47 (6) (c) 2. Evidence that the taxpayer obtained written certification from
5 the state historic preservation officer that:

6 a. The property is listed on the national register of historic places in Wisconsin
7 or the state register of historic places, or is determined by the state historical society
8 to be eligible for listing on the national register of historic places in Wisconsin or the
9 state register of historic places, or is located in a historic district that is listed in the
10 national register of historic places in Wisconsin or the state register of historic places
11 and is certified by the state historic preservation officer as being of historic
12 significance to the district, or is an outbuilding of an otherwise eligible property
13 certified by the state historic preservation officer as contributing to the historic
14 significance of the property.

15 b. The proposed preservation or rehabilitation plan complies with standards
16 promulgated under s. 44.02 (24) and the completed preservation or rehabilitation
17 substantially complies with the proposed plan.

18 c. The costs are not incurred to acquire any building or interest in a building
19 or to enlarge an existing building.

20 d. The costs were not incurred before the state historical society approved the
21 proposed preservation or rehabilitation plan.

22 **SECTION 18.** 71.47 (6) (h) of the statutes is created to read:

23 71.47 (6) (h) A person who is eligible to claim the credit under par. (a) 2. or 3.
24 may sell or otherwise transfer the credit to another person who is subject to the taxes

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1 imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the
2 transfer and submits with the notification a copy of the transfer documents.

3 **SECTION 19. Nonstatutory provisions.**

4 (1) JOINT FINANCE REVIEW. No later than June 30, 2018, the department of
5 revenue, in conjunction with the state historical society, shall submit to the joint
6 committee on finance a report describing the economic impact of the tax credits
7 under sections 71.07 (9m) (a) 2. and 3., 71.28 (6) (a) 2. and 3., and 71.47 (6) (a) 2. and
8 3. of the statutes, as affected by this act, and shall make a recommendation to the
9 committee as to whether the tax credits should continue. The report shall also
10 specify the number and type of claimants who have claimed the credits under
11 sections 71.07 (9m) (a) 2. and 3., 71.28 (6) (a) 2. and 3., and 71.47 (6) (a) 2. and 3. of
12 the statutes, as affected by this act, and the commercial purposes for which the
13 rehabilitated properties are used. Within 14 working days after the submittal date
14 of the report, the cochairpersons of the committee shall notify the department of
15 revenue and the state historical society that the committee has scheduled a meeting
16 for the purpose of reviewing the recommendation. The recommendation may be
17 implemented only upon approval of the committee.

18 (END)

Hello, Wisconsin Main Street Program:

I wanted to let you know that I'm circulating for co-sponsorship LRB-1274/1, historic tax credit legislation that I think would be helpful to those of you with aging Main Streets and Downtowns.

The goal of this legislation is to increase the reinvestment and redevelopment of historic buildings in Wisconsin. LRB-1274/1 streamlines the process for historic tax credit usage in Wisconsin and offers better incentive to historic building owners to renovate their historic buildings and offer new uses to local communities.

Currently, the state of Wisconsin has a supplemental historic preservation credit of 5% that matches the Federal Historic Preservation credit of 20% of the cost of rehabilitating historic buildings. LRB-1274/1 changes Wisconsin's matching tax credit from 5% to 20% of the cost of rehabilitating the historic building, but requires a minimum of \$50,000 investment on behalf of the owner of the building.

The legislation also offers a state match for the pre-1936, non-historic 10% federal tax credit, allowing for an additional 5% state match for the rehabilitation of a building that was built before 1936, but does not qualify for the historic preservation tax credit.

I have attached the legislation for your perusal, and would appreciate your support. Because this bill is going to allow for greater rehabilitation of Wisconsin's aging downtowns, would you consider contacting your State Representative or Senator and asking them to co-sponsor the legislation?

If you have any questions or concerns, please contact my office and ask to speak with Kirsten, my Research Assistant.

Thank you, and I look forward to having this legislation move quickly, so we can reinvest in our state's historic buildings.

Representative Chad Weininger

4th Assembly District

608-266-5840 / Rep.Weininger@legis.wisconsin.gov