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September 15, 2020

Commissioner Erik Kulleseid
NYS Office of Parks, Recreation and Historic Preservation
Albany NY, 12238
Via email to erik.kulleseid@parks.ny.gov

Dear Commissioner Kulleseid,

The Preservation League of NYS, along with our local and regional partners, respectfully request your agency’s consideration of the following budget priorities for the 2021-22 New York State fiscal year. The Preservation League and our colleagues understand the extraordinary fiscal situation New York State finds itself in and that resources are scarce. New York State’s agencies have had to make large cuts and hard choices. With that understanding and optimism that recovery is ahead, we hope the Office of Parks Recreation and Historic Preservation prioritizes historic preservation as part of economic stimulus and renewal. As Governor Cuomo knows, [tourism is a major economic driver in New York State](#), with heritage tourism as a key component. Historic preservation projects create jobs, leverage private investment, and bring life to New York’s Main Streets and historic neighborhoods. OPRHP has an opportunity to ensure that historic preservation is at the table in our state’s recovery as resources allow.

Historic Preservation as Economic Stimulus in Post-COVID NYS

The Preservation League seeks to improve the New York State Historic Tax Credit, renewing New York’s Main Streets and neighborhoods, and bringing economic stimulus to our state with an out-year fiscal impact. **As part of economic recovery, an increase in our NYS Historic Tax Credit from 20% to 30% of qualified rehabilitation costs for projects under \$2.5 million will create community revitalization, sustainable economic growth, and the protection of historic buildings and landscapes.** The timeline of Historic Tax Credit projects means that while the investment will be immediate, the fiscal impact to our state will not occur until FY 2022-23, at the earliest.

The Historic Tax Credit has been a proven stimulus mechanism federally and in New York State. Following natural disasters such as Hurricane Katrina, the Federal Historic Tax Credit was temporarily increased from 20% to 26% in affected zones. Data has shown that increasing the Historic Tax Credit leads to job creation, increased rehabilitation, and additional community investment. In Federal Fiscal Year 2019, the Historic Tax Credit created over 8,600 jobs, with \$520 million of rehabilitation investment generating over \$151 million in federal, state, and local tax revenue.

Indeed, in Congress the House passed the infrastructure bill H.R. 2, which included an increase in the Federal Historic Tax Credit for projects under \$2.5 million. Unfortunately, that bill is stalled in the U.S. Senate. As New York State has led the way in responding to COVID-19 and is a model for our nation, increasing the NYS Historic Tax Credit for small projects would again demonstrate national leadership in post-COVID economic recovery.

The economic impact of this increase would be about \$2.7 million, based on the most recent National Park Service data.

Renew the NYS Historic Barn Tax Credit

One of the most-often asked questions received by the Preservation League of NYS and our upstate colleagues regards funding for historic barn rehabilitation. Unfortunately, as part of the 2017 Tax Cuts and Jobs Act, H.R. 1, the federal government eliminated the part of the Internal Revenue Code [IRC section 47(c)(1)] referred to by our NYS Historic Barn Tax Credit. A redefinition of the *qualified rehabilitated building* in the NYS Historic Barn Tax Credit would renew this program, which preserves New York State's iconic historic barns, conserving existing resources and helping agricultural businesses, tourism, and our rural sense of place.

Maintain Funding for NYS Historic Sites

The Preservation League of NYS and colleagues across the state were so pleased with OPRHP's focus on preservation efforts at our state's historic sites. While NYS Parks remain open throughout our COVID-19 crisis, historic sites everywhere, both publicly-owned and private, have shut down in response to our state's social distancing mandates. We appreciate the leadership of Governor Cuomo in addressing the severe maintenance and restoration backlog at NYS Parks and Historic Sites, and hope that commitment remains strong moving forward as these sites recover from the COVID-19 shutdown.

Environmental Protection Fund and Restore Mother Nature Bond Act

Governor Cuomo's full funding of the Environmental Protection Fund at \$300 million has meant thousands of acres of open space conserved, park land improved, and dozens of historic buildings restored. The crucial historic preservation projects funded through the EPF include municipal and nonprofit restoration of courthouses, town halls, libraries, historic houses of worship that frequently serve multiple functions, and nonprofit arts and cultural centers. These grants then leverage private fundraising to preserve community anchors and centers of cultural tourism.

We understand that the *Restore Mother Nature Bond Act* will not go before voters this November. We hope this important initiative gets revived in better economic times and when it does, we would like to see historic preservation specifically included. Preservation had been a part of every past environmental bond act (e.g. *Clean Water/Clean Air Bond Act of 1996*) but was missing from the *Restore Mother Nature Bond Act*. We would like to see this oversight corrected in a future iteration of that bond act.

We know this coming budget year will challenge all New Yorkers to sacrifice for the greater good. We also believe that historic preservation will be critical to our economic recovery, to creating sustainable job growth, and to conserving our environmental resources.

Please do not hesitate to contact me or any of the organizations below with questions or further discussion of the above. Thank you for your consideration of these budget priority requests.

Very truly yours,



Jay A. DiLorenzo
President, Preservation League of NYS

The following 17 organizations join the Preservation League in support of consideration of the above-mentioned budget priorities:

Pamela Howard

Pamela Howard, Executive Director
Historic Albany Foundation

Alexandra Parsons Wolfe

Alexandra Parsons Wolfe
Preservation Long Island

Simeon Bankoff

Simeon Bankoff, Executive Director
Historic Districts Council

Susan Holland

Susan Holland, Executive Director
Historic Ithaca, Inc.

Sean Khorsandi

Sean Khorsandi, Executive Director
LANDMARK WEST!

Larry Francer

Larry Francer, Associate Director
Landmark Society of Western New York

Jessie Fisher

Jessie Fisher, Executive Director
Preservation Buffalo Niagara

Peg Breen

Peg Breen, President
The New York Landmarks Conservancy

Steven Engelhart

Steven Engelhart, Executive Director
Adirondack Architectural Heritage

Elizabeth Goldstein

Elizabeth Goldstein, President
The Municipal Art Society of New York

Grant Johnson

Grant Johnson, President
Preservation Association of Central New
York

Rachel Levy

Rachel Levy, Executive Director
FRIENDS of the Upper East Side
Historic Districts

Gerritt Platel

Gerritt Platel, President
Mohawk Valley Collective

Jane Kellar

Jane Kellar, Director
Friends of Historic Kingston

Samantha Bosshart

Samantha Bosshart, Executive Director
Saratoga Springs Preservation
Foundation, Inc.

Tolga J. Morawski

Tolga J. Morawski, Executive Director
Greater Mohawk Valley Land Bank

Ellen Pope

Ellen Pope, Executive Director
Otsego 2000