

**SOCIETY OF
ARCHITECTURAL
HISTORIANS**

30 April 2021

Letter emailed to:

Governor Tim Walz, Speaker Melissa Hortman (ep.melissa.hortman@house.mn), Majority Leader Rep. Ryan Winkler (ep.ryan.winkler@house.mn), Minority Leader Rep. Kurt Daudt (rep.kurt.daudt@house.mn), Rep. Paul Marquart (rep.paul.marquart@house.mn), Majority Leader Sen. Gazelka, Minority Leader Sen. Susan Kent, Sen. Carla Nelson (sen.carla.nelson@senate.mn), Sen. Jeremy Miller (sen.jeremy.miller@senate.mn), Rep. Cheryl Youakim (rep.cheryl.youakim@house.mn)

Re: Support for extending the Minnesota State Historic Tax Credit

The Society of Architectural Historians (SAH) strongly supports the renewal of the Minnesota State Historic Tax Credit Program, which is currently scheduled to sunset in 2021. The Tax Credit program provides essential incentives for the preservation and adaptive reuse of Minnesota's historic buildings, which in turn protects the vitality of the surrounding communities, neighborhoods, and cities. On behalf of preservationists, property owners, and municipal governments across Minnesota, we urge you to renew this effective and important program.

The Historic Rehabilitation Tax Credit has been a beacon for neighborhood preservation within the Minnesota tax code during the decade of its existence. Statewide, \$9.50 in economic impact is generated for every \$1.00 invested in tax credits. In greater Minneapolis, the return is even greater, with \$16.00 generated for every \$1.00 invested. The economic impact is widespread: over 97% of industries are impacted by the Minnesota Historic Tax Credit. In the decade since its inception in 2011, the Minnesota Tax Credit has created 18,650 jobs and generated \$3.5 billion in revenue for the state. In these economically challenging times, this program is not only good public policy but also a proven job creator and engine of economic expansion, something which benefits all residents of Minnesota.

Bills to extend the sunset of the Historic Tax Credit (HF 724 / SF 685) have been introduced by Property Taxes Division Chair Rep. Cheryl Youakim and Senate President Jeremy Miller. Both bills were heard in February with broad bipartisan support, with co-authors from all regions of Minnesota.

The Minnesota Historic Tax Credit, either on its own, or combined with the federal Rehabilitation Tax Credit, has been a powerful force for revitalizing the health, vitality, and diversity of our communities. The rehabilitation projects that it supports also serve to protect the types of buildings and neighborhoods that attract tourism, commerce, film, and other secondary activities. Revenue resulting from these activities stays within the community, to be used for the enhancement of the built environment and the benefit of all who live there.

SAH is the principal scholarly organization for architectural historians in North America. It does not regularly become involved in preservation issues, and speaks only to issues of national and international importance. However, given that state rehabilitation tax credits exert such a powerful influence upon the historic architecture of cities, towns, and rural areas across the United States, we express our support for the retention of the Minnesota State Historic Tax Credit, believing it to be an important tool in returning historic American buildings to productive use.

Sincerely,

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Bryan Clark Green, Ph.D., LEED AP BD+C
Chair, Society of Architectural Historians Heritage Conservation Committee

cc: Governor Tim Walz, Speaker Melissa Hortman, Majority Leader Rep. Ryan Winkler, Minority Leader Rep. Kurt Daudt, Rep. Paul Marquart, Majority Leader Sen Gazelka, Minority Leader Sen. Susan Kent, Sen. Carla Nelson, Sen. Jeremy Miller, Rep. Cheryl Youakim; Mr. Kenneth Breisch, Ph.D.; Mr. Jeffrey Cody, Ph.D.; Mr. Anthony Cohn, AIA; Mr. David Fixler, FAIA; Ms. Priya Jain, AIA; Mr. Theodore H. Prudon, Ph.D., FAIA, Ms. Pauline Saliga; Ms. Deborah Slaton; Ms. Victoria Young, Ph.D.; Members, SAH Heritage Conservation Committee.