

PRESERVATION *perspective*

Spring 2021

Special Historic Tax Credits Edition: Learn more about the historic tax credit, our Preservation Leadership Award honorees, and upcoming events with Preservation New Jersey.

NJ's State Historic Tax Credit Program

Emily Manz, Director, PNJ
March 30, 2021

Preservation New Jersey has been at the forefront of advocating for a historic tax credit in New Jersey for over a decade. Our organization has testified to support legislation at the State House, organized letter writing campaigns, compiled a White Paper, and even published an Op-Ed in NJ Spotlight. We have worked to provide updates on legislation along the journey. We are proud to stand with partners like AIA-NJ and the many individuals and organizations who recognized the need for financial tools to support the rehabilitation of New Jersey's historic resources.

With the passage of the Historic Property Reinvestment Act this year, we sprung into information mode. In February we hosted New Jersey Economic Development Authority (NJEDA) Chief of Staff Jorge Santos for a virtual discussion open to our membership and the preservation community on the program. Here we learned some key components of the tax credit, as well as how the Preservation NJ community can provide feedback to the NJEDA.

Jorge shared that the NJEDA is currently accepting informal comments on the

legislation via a page on the NJEDA website and there will be a more formal opportunity during a public comment period later this year. We encourage all Preservation New Jersey members and individuals and organizations concerned with preservation in New Jersey to provide feedback both through this portal and in the forthcoming formal comment period.



Preservation New Jersey is thrilled that New Jersey is now one of 39 states in the nation offering a state historic tax credit program and we know that this program will have a positive impact on preservation and on the state's economy. We also recognize that there is more work to be done to make it an even more useful tool in the future and Preservation New Jersey will stay engaged in this process. We hope you will as well.

In this edition of Preservation Perspective, we have worked to compile information on the new program, and also provide information about the federal state tax credit programs, programs in our neighboring states, and local incentives.

We start here with an FAQ to provide some background on tax credits and what we know about this specific program thus far.

What is a tax credit? A tax credit is an amount of money that taxpayers can subtract directly from taxes owed to their government. Unlike deductions, which reduce the amount of taxable income, tax credits reduce the actual amount of tax owed.

What is a historic tax credit? A historic tax credit provides credits against certain taxes for certain costs of rehabilitating historic properties.

What is the New Jersey state historic tax credit? The New Jersey state historic tax credit is a competitive tax credit program provided in the Historic Property Reinvestment Act. The Historic Property Reinvestment Act is part of the broader New Jersey Economic Recovery Act of 2020, a seven-year, \$14 billion package of incentive programs intended to encourage New Jersey job growth, property development and redevelopment, community partnerships, and numerous other economic development initiatives. The Act was signed into law by Governor Phil Murphy on January 7, 2021. The tax credit program's goal is to leverage the federal historic tax credit program to support transformative rehabilitation projects of qualified historic properties.

What is a qualified historic property?

A "qualified historic property" under the program is defined as a property located in the State of New Jersey that is an income producing property, and that is: (a) individually listed, or located in a district listed on the National Register of Historic Places or on the New Jersey Register of Historic Places or individually designated, or located in a district designated, by the Pinelands Commission as a historic resource of significance to the Pinelands; or (b) individually identified or registered, or located in a district composed of properties identified or registered, for protection as significant historic resources in accordance with criteria established by a municipality in which the property or district is located, and if located within a district, certified by the officer as contributing to the historic significance of the district.

What projects are eligible for a tax credit under the program?

A historic property rehabilitation project is eligible for a tax credit under the program if the business entity demonstrates to the New Jersey Economic Development Authority (EDA) at the time of application that: (a) without the tax credit, the rehabilitation project is not economically feasible; and (b) a project financing gap exists.

Business entities applying for the credit must be in good standing with the State.

The business entity must also commit to paying each worker employed to perform construction work at the project the prevailing wage rate for the worker's craft or trade.

What is the size of the tax credit available? Eligible projects can receive tax credits worth 40% of total costs up to a project cap of \$4 million.

How can the tax credits be used? These tax credits may be applied to: (a) the tax otherwise due; (b) the tax imposed on insurers; or (c) the tax imposed on marine insurance companies.

How many tax credits can be issued in total each year? The total value of tax credits awarded annually during each of the first six years of the seven-year period covered under the program will not exceed \$50 million.

Can the NJ State Tax Credit program be stacked with the federal tax credit program? Yes. The Federal Historic Rehabilitation Tax Credit (HTC) Program is an indirect federal subsidy to finance the rehabilitation of historic buildings with a 20% tax credit for qualified expenditures. As with the New Jersey program, a building owner generates tax credits by completing a certified rehabilitation on a qualified rehabilitation building.

For more details on the program, the full text of the Historic Property Reinvestment Act is here and the NJEDA's website for the program is here:
<https://www.njeda.com/economicrecoveryact/>

--- Emily Manz is Executive Director of Preservation New Jersey. She resides in Newark, New Jersey and enjoys improving her historic home and yard.

Incentivizing Preservation on the Local Level

Maria Boyes
March 23, 2021

"What's my incentive?" This is one of the most common questions preservationists hear from New Jersey's historic homeowners when contemplating designation. In some instances, these homeowners have purchased historic homes for their unique character and are ready to restore them appropriately. For others, they may have acquired their home through a family member and are seeking assistance to renovate with historic integrity. In either case, the subject of a residential tax credit invariably comes up. And although 34 states in the country have one, New Jersey does not.

There are of course incentives for commercial buildings. Between 1978 and 2015, the federal government's Historic Tax Credit for income-producing properties allocated \$23.1 billion in tax credits which led to a net gain of \$28.1 billion in federal tax receipts. Last year, in New Jersey alone, 82 projects were successfully completed under the Federal Tax credit program. This proven economic revitalization tool becomes doubly attractive to developers as they can apply to both state and federal programs simultaneously.

Downtown Newark is one town where developers have taken advantage of these tax incentives with the recent renovation of the Hahne's flagship department store. Built in 1858 and shuttered in 1987, this building had remained empty for nearly 30 years. Today it provides a shining example of a successful mixed-use property with 500,000 square feet of

rental apartments and retail space that includes an upscale restaurant, coffee shop, bookstore, wine boutique and Whole Foods.

Susana Holguin-Veras, who has a degree in Architecture and a Master's in Architectural History, serves on the Newark Landmarks and Historic Preservation Commission. "I'm thrilled about the rehabilitation of the Hahne's Building in our downtown however I think it is shocking that New Jersey still does not have a residential tax credit" she says. "We need to give some incentive to residential homeowners to restore their property in the right way."



Signs for Forest Hill Historic District in Newark

In addition to being the largest city in the state, Newark is a multicultural city. Ms. Holguin-Veras strongly believes and research dictates that reducing the burden of these homeowners will benefit the entire community. She states, "Preservation goes hand-in-hand with development—and all of that goes hand-in-hand with economic development."

During this past year, Holguin-Veras points out that as many commercial and multi-family residential projects were put on hold

because of the pandemic, residential renovation exploded. "This activity creates jobs on the local level, and often for individuals with no formal education but with a wealth of expertise in home renovation and historic restoration."

Other municipalities are taking matters into their own hands at the local level. Paul Kanitra, Mayor of Point Pleasant Beach would like to see residential tax credits be passed in New Jersey. However, he believes that preserving the historic downtown will be an incentive for residents to consider designation. He and the Town Council recently proposed a downtown Historic Overlay District. Developers who seek to deed restrict and renovate buildings constructed between 1880 and 1980 will get relief from parking restrictions, building heights and more if they work within the borough's set guidelines.

"So much history has been lost at the sake of maximizing square footage," says Kanitra who grew up in the Borough. Once he came into office last year he realized that Point Pleasant Beach has never had a forward-looking plan for future development nor preservation. He asserts, "From a Capitalist perspective, renovating these buildings brings in foot traffic, increases rents, and raises up the entire community."

Mayor Kanitra is most proud of saving the Gottlieb Building. "When I came into office last year, it was just days away from the wrecking ball," he recalls. He worked with private investors to not only save and restore the 1906 building, but now has plans to reopen it as a community marketplace where local artists, chefs, horticulturists, and other vendors can launch their individual businesses.



Gottlieb Building in Point Pleasant Beach

In addition, the Town is creating an historic plaque program that they will be giving out to both residents and commercial properties with QR codes that detail historic pictures and walking tours. "We want to find a way to create buy-in and incentivize the residents to do the right thing. The goal is to preserve the vintage character of the downtown and jumpstart the future character of the Borough."

Westfield is another municipality that has gotten creative on the local level. Mayor Shelley Brindle has been focused on providing incentives for residents to voluntarily designate their historic homes. Brindle says, "For residents that designate their qualifying homes, they can take advantage of the Town's recently passed 'area in need of rehabilitation designation' which allows for The Five Year Tax Exemption and Abatement Law to apply to the value of improvements they make to their home, which can be costly for some historic properties."

In absence of state tax benefits, mayors who value the historic character of their towns have to take matters into their own hands to the degree the law allows. "Our residents understand the importance of

maintaining the historic character of our neighborhoods but are understandably concerned about the potential financial burden of maintaining a locally designated home," says Brindle. "This tax abatement is meant to address these concerns while not impacting the overall tax receipts of the Town."



Details on an historically designated house in Westfield

Do you know a town that has gotten creative with tax incentives for historic preservation? Are you interested in advocating for residential tax credits? Reach out to us at info@preservationnj.org.

--- Maria Boyes is a journalist who has written for newspapers across the country and penned a column in the NJ Courier News for several years. As a member of Preservation New Jersey's Marketing Committee and Chair of the

Westfield Historic Preservation Commission, Maria values historic architecture.

She and her husband, Jim, live in a Victorian where they spend their free time, when not working on their home, volunteering for various organizations within their community.

Lear & Pannepacker, CPAs and Preservation Construction Finance Advisors, on NJ Historic Tax Credit Influence

Rikki Massand
March 22, 2021

Scot D. Pannepacker, CPA, is the former president of PNJ's Board of Directors, a former board treasurer and partner/accounting executive with Princeton-based firm Lear & Pannepacker LLP.

The PNJ Building Industry Network-member firm looks forward to working with clients on applications of the New Jersey HTC, as Scot outlines potential benefits of the Historic Property Reinvestment Act. "One, it draws attention to historic properties. Whether large or small, New Jersey can always debate on spending more or less money on state tax incentives. At least the fact there is an incentive puts the idea forward for preservation."

"The mere existence of the HTC emphasizes the opportunity to do something. With a parallel to solar energy installations, when people hear there's a tax incentive to do it they will consider it as it hits their radar as a selling point – whether that's for contractors, a homeowner, people they are consulting, etc.," Pannepacker said.

Another sign will be observing the dollars allocated through the HTC. The cost-sensitive nature of construction projects and especially with historically accurate repairs, are likely more expensive and often 'eyebrow-raising' is influential.



"There may be a few who do preservation projects irrespective of cost, they then get a windfall with the state tax credit. But for a lot of people cost is a significant factor in decisions. Where people might get financial help, it will push them to do one of two things – either to do it sooner, because they know the availability, or it pushes them in a more historic-centric direction because funds make a difference in terms of affordability. It should be motivating particularly with construction costs as a whole so high right now," Pannepacker explains.

He referenced a recent project in New York where the owner was motivated as they got "a state tax refund off the year they did this work." In the Garden State he sees historic preservation architecture firms as both potential beneficiaries and drivers of the HTC impacts on rehabilitation projects.

"Inherently, a number of developers have argued, within industry and in front of municipal planning boards, that it still is

less expensive to tear down and restart rather than preserve historic pieces of structures. They unfortunately remain successful with that argument, 'starting fresh over fixing things'....And that's aside from discussions with prescience on green infrastructure and energy efficiency, which builders should further examine on a macro level with the existing building's footprint. A state HTC offers ways to counter those arguments by presenting added efficiency and the financial incentive; if more costs would be incurred, they can be offset using this (credit) mechanism," he said.

A concern he shares with many preservationists is postponing building work due to less motivation/financial incentive, which is "certainly not good for any historic property."

"That's another advantage of the state HTC – in some cases you can argue a project would be undertaken anyway, but the HTC helps by adding incentive to do rehabilitation or adaptive reuse sooner — therefore preventing more demolition by neglect. We have enough properties deteriorating that are a part of the architectural fabric of our communities," Pannepacker said.

New Jersey CPA's won't need to take additional trainings or spend hours researching the new Historic Tax Credit, but what can be cumbersome with most specialized or focused tax credits like the HTC, Pannepacker says, is sifting through filing info to unearth a single credit "that may not apply to a lot of people."

He advises that educating the public on the HTC's existence can help with the cost-savings approach. In their meeting with a

CPA, a client can note, "I have a historic property and I understand there are incentives that can help." Pannepacker is interested to see HTC impacts for those investing in or considering New Jersey historic properties.

"To know there is a credit out there and that the state supports it will help encourage the general preservation effort, hopefully both for existing homeowners and driving more people to take an interest in historic properties. It's a nudge to 'take the leap.' Solar is again a good example. Instead of a CPA approaching each homeowner or business and saying 'have you considered solar?' — the solar companies and media coverage have put out enough critical mass and information that people became aware of it as a topic of conversation with your financial professional. Preservation architects and firms can also promote the incentives," Pannepacker noted.

Along the East Coast Lear & Pannepacker LLP has many clients in real estate development, particularly in rehabilitating properties for adaptive reuse projects. He discussed the federal-level historic tax credit as a commodity for some commercial building projects, though not feasible to translate for residential work. He explains the distinction with historic districts as a factor — influential for downtown commercial areas, 'historic main streets' and not as applicable to the residential areas.

"A lot of clients will believe in doing rehab work and our firm can better inform them as we research the building's age — in some cases clients aren't aware of the project constituting historic restoration," he explains.

The firm's clients approached the National Parks' Service for certifications sparingly for years, and with the 2018 tax deduction laws changing and construction projects being cost-prohibitive, oftentimes the certification was not sought.

"Our firm will review a client's portfolio and then advise on any opportunities to claim an additional tax credit to help with the return on their investments. I've had clients who have known a federal HTC credit existed and it factored into their decisions and scope of expenses. Potential for deductions would increase the up-front time planning on each project, though at the federal level pursuing an HTC it is harder for the clients who are smaller and don't have the resources. They could be more concerned about waiting and impacts from potential project delays. And unfortunately I just don't believe smaller projects would look to apply through the National Parks' Service," Pannepacker said.

--- Author, content strategist and historic preservation activist Rikki N. Massand serves as Associate Editor of his hometown Montgomery News in Somerset County. He also covers Hunterdon County government, planning and economic development for Flemington's TAPinto online news and freelances for multiple tristate area 'newszines.'

Rikki is a regional historian and local advocate in his present municipal government-appointed roles on the Montgomery Township Landmarks Preservation Commission and as township liaison to the Delaware & Raritan Canal Commission. He is also experienced in not-for-profit administration and advocacy as office administrator, records manager and bookkeeper for a local United Church of Christ.

Rikki holds master's degrees from Columbia University and Quinnipiac University. His work

has appeared in print titles including China Daily, amNew York, Syosset Advance, AsianWeek and more.

Historic Tax Credits in Pennsylvania and New York: How do they do it?

William Neumann
March 24, 2021

The New Jersey Historic Property Reinvestment Program is a reality! As we await clarification on how the program will actually work, we might look to our neighbors, the Commonwealth of Pennsylvania and the State of New York, to understand how they established their tax credits for historic property. While using those references and other states' programs you will notice the commonalities coinciding with the long established Federal Rehabilitation Investment Tax Credits (RITC). A simple interpretation of this important federal program can be found at the National Park Service website.

For many states, common federal factors for historic tax credits include:

- Real property has to be listed in some way on the National Register of Historic Places.
- Exterior and interior rehabilitation and preservation methods must adhere to the Secretary of Interior Standards.
- (Spoiler alert!) Projects must be income producing and not private residences.
- Projects must meet a "substantial rehabilitation test," should be completed in a timely manner (generally 24 months) and must be owned and operated as an income producing property by the same owner/applicant for five years.

The Commonwealth of Pennsylvania

The Pennsylvania Historic Preservation Tax Credit (HPTC) was signed into law in July 2012. The program is administered by the Pennsylvania Department of Community & Economic Development (DCED).

Along with the RITC factors already listed, all Pennsylvania projects must include a qualified rehabilitation plan that is approved by the Pennsylvania Historical and Museum Commission (PHMC) and the applications are further vetted by the Pennsylvania State Historic Preservation Office (PA SHPO.) As reported in the PA SHPO's blog, Pennsylvania Historic Preservation, for the first five years of existence the program had: "182 applications received with over \$56.6 million in requested credits. 81 projects were funded with the \$15 million in credits available (\$3 million per year over the 5 years.)"

Electronic applications and hard copies are usually accepted during one month only (generally in October) and are ranked on a "first-come, first-served basis" per submission date. Although the credits are distributed equitably for each of the commonwealth's five regions, the "demand for the credits generally exceeds the availability."

Supporting documents must include: photographs of the project and surroundings, a map showing the location of the building and or the boundaries of the historic district and a statement of historic and architectural significance. There is a flat application fee of \$100.00.



The awarded tax credits "shall not exceed 25 percent of the qualified expenditures" or rehabilitation costs and may not exceed \$500,000 in any fiscal year. These credits may be applied against the state tax liability of most legal business entities. Pennsylvania limits them to no more than \$5,000,000 in tax credits per fiscal year.

The State of New York

Governor Cuomo and the New York State Legislature extended the availability of New York State Rehabilitation Tax Credit Program for Income Producing Properties (NYSRTC) to December 31, 2024 and allowed unused credits established before 2015 to be carried forward indefinitely.

The NYS rehabilitation tax credit program must be used (or "stacked") along with the Federal Rehabilitation Investment Tax Credit Program (RITC). Owners of income producing properties that have been approved to receive the 20% federal rehabilitation tax credit automatically qualify for the additional state tax credit if the property is located in an eligible census tract. The New York State Office of Parks, Recreation, and Historic Preservation will issue a certification allowing owners to take the state credit.

Basically, there is no application form. Fees are set through a schedule for rehabilitation costs and range from a final fee of \$50.00 for a 20K project to \$5,000.00 for a project cost of up to \$10,000,000. Additionally, the The NYS Real Property Tax Exemptions for Historic Properties allows municipalities to apply a five-year freeze on increases in assessment that results after an owner has added value to a rehabilitated a property. After five years, any increased taxes will be phased in over a future five years. This equates to a ten-year delay in a tax obligation from the new assessment.



New York State does have a separate tax credit for non-income producing, historic homeowners. The New York State Historic Homeownership Rehabilitation Credit is an income tax credit equal to 20% of the qualified rehabilitation expenses for repair, maintenance, and upgrades to historic homes and has a credit limit of \$50,000 per year. An applicant must own and live in the house and the domicile must be listed on the New York State and National Registers of Historic Places. The rehabilitation expenses must be \$5,000 or more with a minimum of 5% of that being spent on exterior work. All projects must be approved before work begins.

Will New Jersey's still evolving New Jersey Historic Property Reinvestment Program reflect the practices established by Pennsylvania or New York State? The New Jersey Economic Development Authority (EDA) is charged with figuring it all out and is seeking input from the public and especially motivated stakeholders. During the next few months Preservation New Jersey will be committed to report on details for our state's tax credits for historic properties.

--- William "Billy" Neumann is a Preservation New Jersey Board of Director and chairs the Marketing Committee. He is the former Chairperson of Bergen County's Historic Preservation Advisory Board and led Rutherford's HPC for five years. He has authored two local history books, several National Register nominations and presents talks, walks and demonstrations on history, historic preservation, commercial photography and beekeeping.

PNJ Presents Three Leadership Awards at 29th Annual Preservation Awards

March 30, 2021

In a virtual ceremony conducted jointly with the New Jersey State Historic Preservation Office earlier this year, Preservation New Jersey presented three Preservation Leadership Awards: The Historic Preservation Commission Award, the Sarah P. Fiske Legacy and Leadership Award, and the New Preservation Initiatives Award. The full awards program comprised of both the State Historic Preservation Office's Project Awards and Preservation New Jersey's Leadership Awards can be viewed on the NJDEP website.

The first award presented by Preservation New Jersey was the Historic Preservation Commission Award. This award recognizes local historical commissions or committees that have undertaken new initiatives, provided long-term quality work to their community or successfully overcome recent obstacles. We were honored to salute the Millburn Historic Preservation Commission for their commitment to the preservation of Millburn's historic treasures for the people of New Jersey. The Commission's investment in Millburn's past through its professionalism, diversity, revised historic preservation ordinance, and community outreach delivers historic preservation success stories that enrich both Millburn and our greater understanding of our state.



Site Visit by Millburn HPC

The Millburn Historic Preservation Commission has nine diverse members and three staff professionals who attend all meetings and have vast experience and specialized expertise or interest working with older structures. Members of the HPC serve on the Minor Works Review Committee, attend and present lectures at various history conferences, and even give walking tours. Members of the HPC write grants for the Township, and help prepare property history books for residents in

conjunction with the local historical society. The commission recently rewrote their historic preservation ordinance, which was subsequently recognized by the NJ Historic Preservation Office as a model for the state.

The next award Preservation New Jersey announced was The Sarah P. Fiske Legacy & Leadership Award. This award is a lifetime achievement award, to salute individuals that have made important and sustained contributions to the understanding and promotion of historic preservation and history in New Jersey. We were honored to recognize Arnold E. Brown for his long-term leadership, education, and commitment to the preservation of Bergen County's historic treasures for the people of New Jersey. Arnold Brown's investment in Bergen County's past through his research, writing and community outreach, particularly in regard to the County's African American history, has generated a greater understanding of New Jersey's history and supported the preservation of important sites.



Arnold E. Brown J.D.

Arnold E. Brown J.D. has been a relentless leader in New Jersey's preservation of African American civil rights, culture, history, genealogy and the structures that preserves Black History. Arnold Brown

founded the Du Bois Book Center in Englewood in 1985 which specializes in African American Studies and Black Studies. He is the author of 'Black Loyalists in Bergen County and the Book of Negroes' in the Revolutionary War in Bergen County and Co-Author of Images of America: Englewood and Englewood Cliffs. His recent research has focused on Alfred P. Smith, the African American publisher, printer, and editor of the Landscape newspaper of Saddle River from 1882-1901. The Landscape is considered a valuable resource for historic research in Saddle River. At Gethsemane Cemetery in Little Ferry, New Jersey he led research to document lives of the segregated remains of 500 African Americans interred from 1866 to 1924. Mr. Brown led tours of the Cemetery for the public to increase understanding in addition to his research. From his historic preservation efforts the County of Bergen took control of this cemetery and added it to its Historic Site Inventory in 2003.

The final award presented from Preservation New Jersey this spring was the New Preservation Initiatives Award. This award is for organizations, individuals, and agencies that have created new initiatives and new opportunities for preservation, education, and/or community engagement in New Jersey.

We were honored to salute the Center for Historic American Building Arts (CHABA) for the book "This Little Building is Huge: The Story of Bridgeton's Nail House" and their long-term leadership, education, and commitment to the preservation of Bridgeton's historic treasures for the people of New Jersey. CHABA's investment in Bridgeton's past through this creative bi-lingual book, fundraising campaign, and community outreach, particularly to the

next generation, has generated a greater understanding of our state's history.



Student Reading 'This Little Building is Huge'

CHABA wrote an engaging children's book in both English and Spanish celebrating Bridgeton's Nail House and built an inclusive educational and capital campaign around the Nail House. CHABA's efforts at preservation education for the next generation – distributing and hosting readings of the book by working with the Bridgeton Public School system and in local libraries – brought new, and more supporters to the Nail House, while securing its future relevance with local residents. A capital campaign launched in 2019 that built on this ample community work has allowed CHABA and volunteers from the community to restore the Nail House.

Preservation New Jersey is planning their next Preservation Awards Celebration for October 16th, 2021. Save the date!

10 Most Endangered Historic Places

Save the Date: Tuesday, May 18, 2021 at 11 AM EST via Zoom



In recognition of national Preservation Month, Preservation New Jersey is announcing its annual list of the 10 Most Endangered Historic Places in New Jersey at a virtual press conference at 11:00 AM on Tuesday, May 18, 2021. We will be joined by the advocates for this year's endangered historic places via a Zoom rally to support New Jersey's threatened cultural and architectural heritage.

The 10 Most Endangered Historic Places program spotlights irreplaceable historic, architectural, cultural, and archaeological resources in New Jersey that are in imminent danger of being lost. The act of listing these resources acknowledges their importance to the heritage of New Jersey and draws attention to the predicaments that endanger their survival and the survival of historic resources statewide. The list, generated from nominations by the public, aims to attract new perspectives and ideas to sites in desperate need of creative solutions.

This year, in addition to our 10 Most Endangered Historic Places Announcement, PNJ is embarking on an ambitious project to reconnect with listed sites and to develop educational programs that build directly on the experiences and expertise of those involved in operating or advocating for these historic sites. The 'Summer of 10 Most' Educational Programs are a mix of online and in-person and will feature 10 Most success stories, provide in-person walking tours at 10 Most sites, and address topics like Fundraising, Public Relations, Religious Buildings, Historic Districts, & More!

Register here:

<https://www.preservationnj.org/the-2021-10-most-endangered-historic-places-announcement/>

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