



HANDBOOK

Ohio County Commissioners

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CHAPTER 135

HISTORICAL SOCIETIES

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135.01 INTRODUCTION

Many counties have a historical society that concentrates on preserving the county's history and heritage. There are also a number of "local" historical societies in most counties that focus on a smaller jurisdiction, such as a municipality or township. Most historical societies are organized as non-profit corporations under Ohio and Federal law. Some of the activities they engage in include: educational activities; the operation of museums, libraries and archives; historical research and the study of cultural traditions; and the production of historical programs, publications, and exhibitions.

135.02 FUNCTIONS OF COUNTY HISTORICAL SOCIETIES AND COUNTY GENERAL FUND APPROPRIATIONS (ORC 307.23, 307.24, 307.25)

ORC Section 307.23 authorizes a board of county commissioners to appropriate general fund monies to a county historical society for the following specified uses:

1. Preservation and restoration of historic and archaeological sites
2. Promotion of historical work
3. Restoration or reconstruction of historic buildings

4. Collection, preservation and publication of historical material. (Under ORC Section 307.25, any publication of historical materials are placed in the custody of the historical society and distributed at a price and in a manner that the society directs.)
5. Dissemination of the historical information
6. In general, defraying the cost of conducting historical work in the county

Important Funding Limitation: Except for the restoration and reconstruction of historic buildings listed above, no monies may be appropriated for the construction of any building.

Formerly, ORC Section 307.23 limited the amount of general fund money that could be appropriated to a historical society based on the population of the county. H. B. 675 of the 124th General Assembly, which became effective on March 14, 2003, removed those limits.

Funding Entities Other than County Historical Societies: Monies may also be appropriated to local historical societies within a county. These organizations may be village or city-based, or may be smaller organizations, that are not generally recognized as a county historical society. Funds also may be provided to a “preservation and restoration society.” None of these entities may receive any funds from county commissioners unless they are non-profit organizations incorporated under Ohio law.

A board of county commissioners is also authorized to contribute funds to a historical society that includes two or more counties, as long as those funds are used for the promotion of historical activities solely within the county contributing the funds. (OAG 72-093)

Funding Process: Any application for funds to a board of county commissioners must be made in the form of a certified copy of a resolution adopted by the board of the non-profit entity. Furthermore, ORC Section 307.24 provides that no expenses of a historical society can be paid by county commissioners unless an itemized account, approved by the board of the historical society, is presented to the commissioners.

135.03 THE OHIO LOCAL HISTORY ALLIANCE

The Ohio Local History Alliance, organized in 1960 under the sponsorship of the Ohio Historical Society, is composed of county and local historical societies, historic preservation groups, history museums, archives, libraries, and genealogical societies throughout the state involved in collecting, preserving, and interpreting Ohio’s history. The organization changed its name to the Ohio Local History Alliance in October 2010. It was previously known as the Ohio Association of Historical Societies and Museums (OAHSM) and before that the Association of Historical Societies of Ohio (in the 1960s).

To facilitate networking among organizations in close proximity, the Alliance divides Ohio into 10 regions. Each region has a regional meeting in the spring of the year. In addition, the Alliance hosts a statewide annual meeting in Columbus every fall, which brings history groups together from across the state. The Alliance spring regional and statewide annual meetings are a valuable resource for sharing information, networking and providing training for local society volunteers and staff. The Alliance website includes a directory of approximately 600 members, including many county and other local historical societies. It also has valuable information on grant opportunities. The website can be found at: <http://www.ohiolha.org/>.

135.04 PROPERTY TAX LEVIES FOR FREE HISTORY MUSEUMS (ORC 5705.19 (AA)).

In addition to providing county general fund monies to a historical society, a board of county commissioners, pursuant to ORC Section 5705.19 (AA), may propose to levy a property tax for the purpose of operating and maintaining a *free* public museum of art, science, or history. *For additional information on property tax levies, including the procedures for placing levies on the ballot, refer to Chapter 14 of the Handbook.*

135.05 USE OF COUNTY BUILDINGS (ORC SECTION 345.17)

Under ORC Section 345.17, commissioners are authorized to permit any “historical association” to occupy any county building, or part of a county building, that is not needed for other county purposes. This section also allows associations “of soldiers, sailors, marines, and pioneers” to occupy county buildings.

135.06 OHIO HISTORICAL SOCIETY (ORC SECTION 149.30)

The Ohio Historical Society (OHS) is a non-profit corporation of the state, chartered in 1885 to promote the knowledge of history and archaeology. In accordance with ORC Section 149.30, the society, using state appropriated funds, carries out many public functions, including, but not limited to, the following:

1. Creating, maintaining, supervising, operating, protecting, and promoting for public use a system of state memorials. OHS may enter into renewable two year leases for sites owned by the state which are in the care and custody of the society as long as the properties are maintained and kept open for public use during reasonable hours. These leases must be agreed to by the Ohio Attorney General and the Director of the Department of Administrative Services.
2. Constructing, altering, improving, marking, and restoring structures, earthworks, and monuments, and equipping educational facilities
3. Serving as the archives administrator for the state and its political subdivisions. For counties, this is a pivotal function of the Ohio Historical Society. *For more*

information on the archives administration program, see Chapter 128 of this Handbook.

4. Administering a state historical museum
5. Establishing a marking system to identify designated historical and archaeological sites and other sites and communities considered historically and archaeologically significant
6. Publishing books, pamphlets, and periodicals, and providing materials to schools to help in the teaching of Ohio history.
7. Engaging in research in history, archaeology, and natural science
8. Collecting, preserving, and making available manuscripts, prints, historical objects, specimens, and artifacts which pertain to Ohio history and its people
9. Encouraging and promoting the organization and development of county and local historical societies
10. Providing advisory and technical assistance to county and local historical societies for the preservation and restoration of historic and archaeological sites
11. Devising uniform criteria for the designation of historic and archaeological sites and advising local historical societies on the criteria and their application
12. Taking an inventory of all significant state and local sites. This inventory is conducted in cooperation with the Ohio Arts Council, the Ohio Archaeology Association and the Archaeological Society of Ohio.
13. Contracting with the owners of designated sites or adjacent or contiguous properties to control or restrict the use of such properties to restore or preserve sites. OHS may acquire property and may execute easements to achieve these purposes.
14. Constructing a monument on the Statehouse lawn honoring former Ohio Governor James A. Rhodes.
15. Commissioning a portrait of each departing Governor to be displayed at the Statehouse.

OHS may also administer funds during an emergency if the Governor makes a request to the Controlling Board for the survey, salvage, repair or rehabilitation of sites. Also, if the General Assembly appropriates money to the society for grants or subsidies to other entities, the society is required to distribute these funds within 90 days.

The Ohio Historical Society's website contains a significant amount of information of interest to county government, records management professionals, and county and other local historical societies. The website address is: <http://www.ohiohistory.org/>.

135.061 THE OHIO HISTORY FUND GRANT PROGRAM

In 2011, the General Assembly authorized the Ohio History tax check-off. The "check-off" is actually a write-in box on Ohio individual income tax return form (IT 1040), and provides an opportunity for Ohioans to easily contribute to state and local history projects by donating portions of any state income tax refunds to the Ohio Historical Society. The donor indicates in a box near the end of the state individual income tax return how much of his or her tax refund he or she wants to donate. These donations are tax deductible.

Monies received from the tax "check-off" makes possible the History Fund, a competitive matching grant program established and administered by the Ohio Historical Society. The History Fund supports the preservation and sharing of Ohio's heritage by funding local, regional and statewide history projects and programs. Projects supported fall under three broad categories:

1. Bricks and mortar
2. Organizational development, and
3. Programs and collections.

Many types of non-profit and local government entities are eligible to apply for History Fund grants: county and other local historical societies, libraries, genealogical societies, university archives and special collections, archeological societies, historical preservation groups, and county records management offices. As of 2014, grants can range from \$1,000 to \$20,000 and a local match is required. The Ohio Historical Society itself is not eligible to apply for funding. For more information about the History Fund, visit: www.ohiohistory.org/historyfund.

135.07 LOCAL GOVERNMENT RECORDS PROGRAM

As part of its statutory duty to maintain an archives administration program, the Ohio Historical Society oversees the Local Government Records Program. This program is designed to assist local governments with establishing records management and archival programs.

The society reviews local government records management forms and provides advisory services, including a listserv for the open discussion of county records management and archival issues. OHS also provides training opportunities on records management.

The Local Government Records Program offers suggested retention schedules and sample record retention forms. Working with the Ohio Electronic Records Committee the program also offers resources for managing electronic records, including recommendations for email, digital imaging guidelines, and advice for managing social media. Information on the Ohio Historical Society's Local Government Records Program may be obtained by calling (614) 297-2553 or via email at localrecs@ohiohistory.org.

135.071 COUNTY ARCHIVIST AND RECORDS MANAGERS ASSOCIATION

The Ohio County Archivists and Records Managers Association (CARMA) is an organization that provides a forum for discussion of issues related to public records management. Members include archivists and records managers from all 88 counties. CARMA receives administrative support from the OHS Local Government Records Program. The CARMA member directory is available on the OHS web site at: <http://www.ohiohistory.org/collections--archives/state-archives/lgrp-home/carma/member-directory/carma-member-directory> .

137.08 OHIO HISTORICAL SOCIETY'S LOCAL HISTORY OFFICE

The OHS Local History Office provides continuing education, professional development, technical and planning assistance to Ohio's county and other local history organizations. The office was established after Ohio's sesquicentennial in 1953 to account for the explosion of interest in state and local history. The Local History Office also provides administrative and programmatic support to the Ohio Local History Alliance.

137.081 OHIO HISTORICAL MARKERS PROGRAM

The OHS Local History Office administers Ohio's Historical Markers Program. Ohio Historical Markers are brown with gold letters. The tops of Ohio Historical Markers feature an outline of the State of Ohio surrounded by buckeye leaves. There are presently over 1,450 markers that identify and commemorate significant people, places, things, and events in Ohio's history.

Ohio Historical Markers are collaboration between OHS's Local History Office and the local sponsor(s) of a marker. The markers are proposed, erected, funded, and maintained by local community sponsors, often a county or other local historical society, civic organization, or a county or other unit of local government.

To erect a marker, the local sponsor must apply to the Local History Office which confirms the historical significance of the proposed marker, ensures the text on the marker is accurate, and works with the sponsor in developing the drafting the text as it will read on the marker. The Office also maintains a website of the marker's program, www.remarkableohio.org, which includes a regularly updated list of all Ohio Historical Markers by county.

The Local History Office also administers Ohio's Corporate Limit Markers Program, which are navy-blue Ohio-shaped signs posted at the municipal limits of a city or village which share a brief historical fact about the community.

For additional information about Ohio Historical Markers, or to propose a marker, go to website Remarkable Ohio at: www.remarkableohio.org/.

135.09 THE OHIO HISTORIC PRESERVATION OFFICE

The Ohio Historic Preservation Office has a variety of responsibilities of importance to counties and the general citizenry. The Historic Preservation Office has been the official agency to manage the responsibilities of the National Historic Preservation Act of 1966 since its inception. It operates partially with grant funds from the U. S. Department of Interior. Its primary responsibilities include:

1. To prepare the state historic preservation plan
2. To identify historic places and archaeological sites
3. To nominate properties to the National Register of Historic Places
4. To review rehabilitation work on income producing properties seeking federal and state historic preservation tax credits
5. To consult on the probable impact on historic, architectural, and archaeological resources when federal project funding is proposed or when certain federal licenses or permits are under consideration
6. To qualify communities to become Certified Local Governments under the National Park Service program and administer grants to those communities
7. To consult on the conservation of buildings and other historically or archaeologically significant sites
8. To provide educational programs and publications

The Ohio Historical Preservation Office serves as the official custodian for information on federal and state recognized historic places in Ohio. It maintains the Ohio Historic Inventory, which contains records on places of historic or architectural merit. It also maintains the Ohio Archaeological Inventory, which lists prehistoric and historic archaeological sites. Both of these inventories are required by federal law, and Ohio has been maintaining these inventories for nearly 40 years. The Historic Preservation Office also maintains records of Ohio properties on the National Register of Historic Places.

135.10 CERTIFIED LOCAL GOVERNMENTS

Becoming a Certified Local Government allows communities to more actively participate in the state historic preservation program. Certification allows for work on a variety of preservation initiatives such as inventories and surveys of historic resources and nominating properties for the National Register of Historic Places. A certified community is eligible to apply for matching grants which are a portion of federal historic preservation funds received by OHS.

To become a Certified Local Government, an application must be filed with the Historic Preservation Office which assists the community in completing the application. The application is then reviewed by OHS and a recommendation is made to the National Park Service for certification. For additional information, see the OHS website at <http://www.ohiohistory.org/clg>.

Most certified communities are cities or villages. Eligibility requires the local government to establish a commission to designate historic properties and to review proposed changes to designated properties. The local government must also enact legislation that protects historic resources and provides guidance to those proposing to make changes to historic buildings. Since it is unclear whether counties and townships have authority to adopt such legislation and have such a commission, it is questionable if they have the authority to qualify under state law.

One potential source of authority for counties and townships is ORC Sections 303.161 and 519.171. These statutes give authority under county and township zoning to establish an architectural review board that has the responsibility to enforce zoning standards relating to landscaping and the architectural elements of buildings and structures. These laws also allow the county or township to delegate this responsibility to the county or township zoning commission or the zoning inspector. Whether these ORC sections provide sufficient authority for counties and townships to become Certified Local Governments is a matter of local statutory interpretation. Those interested should consult with the county prosecutor. For a complete listing of Ohio Certified Local Governments, refer to <http://www.ohiohistory.org/clgsinohio>.

135.11 NATIONAL REGISTER OF HISTORIC PLACES

Another function of the Ohio Historic Preservation Office is to administer the National Park Service's National Register of Historic Places program in Ohio. The National Register is a list of properties recognized by the federal government as worthy of preservation because of their local, state or national significance in history, archaeology, architecture, engineering, or culture.

To qualify, a property must meet one of four broad national criteria for designation. Both individual properties and historic districts, which include multiple structures, are eligible for designation. For structures located in a historic district, a majority of the

owners must consent. Nominations to the National Register are reviewed by the Ohio Historic Site Preservation Advisory Board prior to submission by the Ohio Historic Preservation Officer to the National Park Service for final action.

Table 1 at the end of this Chapter lists county-owned or former county properties currently on the National Register. County properties can be on the National Register as a result of the county applying to OHS or could be included because the county property is located in a National Register historic district, usually in a municipality. As is shown in Table 1, many county courthouses are on the National Register and were listed in the early 1970's. A number of county properties became listed on the National Register during these years because of active promotion by OHS and federal proposals for significant funding for historic public buildings that never materialized. Another reason for this activity during these years may have been the excitement that surrounded preparations for the Bicentennial when many counties hosted celebrations, including the casting of a bronze bell in each county.

For private properties, placement on the National Register qualifies the owner for state and federal historic preservation tax credits and provides limited protection to properties impacted by federally funded projects or projects licensed or permitted by the federal government through the Section 106 review process.

In the case of counties and other public entities, placement on the National Register is primarily an honorary status, although such a designation may make the county eligible for certain limited federal grants and tax credits through a complex and rarely used process of the assignment of tax credits to private entities. Placement on the National Register is recognition of the historical or architectural significance of the property, and can enhance community pride and be used to market the community to tourists who passionately visit such properties. Generally, as it relates to rehabilitation of properties, no specific construction guidelines apply to the rehabilitation work unless federal funds are involved.

In discussing this issue with selected counties that have recently completed courthouse renovations, for example, some saw virtually no problems occur because of National Register status. Others expressed concerns about state level comments on projects such as the type and style of windows or other construction elements that increased the cost of the project. Others felt that an additional administrative burden was costly to the county and maintained that exterior renovations would have been easier and less costly if the building had not been on the National Register. However, it appears that similar types of issues could arise even if the property was not on the National Register, but was eligible for listing. Once a property is listed on the Register, subsequent exterior modifications could cause the property to be removed, or "delisted" from the National Register.

In other cases, some counties expressed frustration that municipal regulations were more problematic than National Register issues. When a courthouse was located in a

National Register historic district, those municipal regulations, however, may have been enacted to qualify the district for the National Register.

While properties placed on the National Register may be removed, or otherwise “delisted”, it is recommended that discussions should occur with the Ohio Historic Preservation Office, and possibly with local architects, on both the short and long term implications placement on the National Register will have on future renovation projects. Once on the National Register, the county is making a moral, if not a legal, commitment to retain important elements of the historical significance of listed properties. In addition, changes to historically significant properties can elicit public responses from historic preservation advocates that can put commissioners on the defensive, although those issues will probably arise even if the property is not on the National Register.

135.12 REVIEW CERTAIN FEDERAL AND STATE FUNDING AND OTHER ACTIONS FOR THEIR IMPACT ON HISTORIC PROPERTIES

In 1966, Congress enacted the National Historic Preservation Act that established a comprehensive program to preserve the historical and cultural foundation of the nation as a living part of community life. Section 106 of the Act requires federal agencies to consider the impact of federal “undertakings” on historic properties.

The Act requires federal agencies to consider the effects on historic properties of projects they carry out, assist, permit, license, or approve. An “undertaking” thus includes both proposed federal funding for a project or certain license applications, for example, radio towers licensed by the Federal Communications Commission. This program is administered by the Federal Advisory Council on Historic Preservation in conjunction with OHS.

Federal agencies must give the Advisory Council a reasonable opportunity to comment on such undertakings before federal funds are approved or before any license or permit is issued. Agencies comply with Section 106 through the process in the implementing regulations, “Protection of Historic Properties” (36 CFR Part 800). A fundamental goal of the Section 106 process is to ensure that federal agencies consult with interested parties to identify and evaluate historic properties, assess the effects of their undertakings on historic properties, and attempt to negotiate an outcome that will balance project needs and historic preservation values.

The Ohio Preservation Office has developed a variety of tools that can be used by applicants and agencies which are based on the federal standards. For example, the Section 106 Project Review Summary Form includes a standard format to organize the information needed to review a project. Use of the form will improve the process and reduce the need for submission of additional information which extends the amount of time needed to review a project. A copy of this form is available at <http://www.ohiohistory.org/section106>.

The Section 106 review process encourages, but does not mandate, a preservation outcome and recognizes that sometimes there is no way for a project to proceed without affecting historic properties. Based on the information gathered during the process, a federal agency can make a decision to approve, change, or deny a project. Therefore, the outcome of Section 106 reviews can range from avoidance of historic properties to the acceptance of extensive adverse effects on historic properties.

In addition, ORC Section 149.53 provides that state agencies and political subdivisions will cooperate with OHS and the Ohio Historic Site Preservation Advisory Board in the preservation of archaeological and historic sites and in the recovery of scientific information from these sites.

The law requires state agencies and units of local government, including counties, “whenever practical,” to provide for archaeological and historic survey and salvage work during the planning phases of a project and before work on a public improvement begins. The law also requires contractors to cooperate with archaeological and historic surveys and salvage efforts and notify OHS of archaeological discoveries. In order to meet this requirement, some state agencies and political subdivisions use the same process used for Section 106 reviews under federal law.

Under ORC Section 149.54, OHS can adopt rules (See OAC 149-1-02) setting forth minimum education, training, and experience requirements for those involved in archaeological survey and salvage work. The rules may also include scientific methods for undertaking such activities. The law also prohibits anyone from engaging in archaeological survey or salvage work on land owned by the state or a political subdivision or on a dedicated archaeological preserve without permission from OHS.

If the application is denied, the applicant cannot engage in archaeological survey or salvage work on the proposed location and the applicant may ask for a hearing on the denial. It should be noted, however, that the requirement for permits and adherence to the education, training, experience, and scientific methods standards adopted by rule of OHS does not apply “to any department, agency, unit, instrumentality, or political subdivision of the state” (ORC 149.54). Likewise, OAC 149-1-02(B)(1) also specifies that “this rule shall not apply to any department, agency, unit instrumentality, or political subdivision of the state”.

Thus, counties do not have to obtain a permit from OHS before engaging in archaeological survey or salvage work nor do those that engage in such work need to comply with the requirements of the Ohio Administrative Code. However, counties must still comply with the requirements of ORC 149.53 as explained above.

135.13 FEDERAL HISTORIC REHABILITATION TAX CREDITS

Federal Historic Rehabilitation Tax Credits encourages private sector investment in the rehabilitation of historic buildings. The tax credits attract private investment, create jobs, enhance property values, and increase state and local government revenues.

Many believe that the credits are one of the most successful and cost effective revitalization programs in the U. S. Unlike a tax deduction, which reduces taxable income, a tax credit is a dollar for dollar reduction in taxes owed.

According to federal reports the program has leveraged over \$62 billion in private investment and preserved 38,000 historic structures since the program was enacted by Congress in 1976. The tax credits are administered by the National Park Service, IRS, and the Ohio Historic Preservation Office.

Under the program there are two types of federal tax credits: 1) the 20% tax credit, and 2. the 10% credit.

The 20% income tax credit is available for the rehabilitation of historic buildings determined by the National Park Service-to be “certified historic structures.” Unlike the 10% credit to be explained below, the 20% credit may apply to buildings built after 1936. The credit only applies to income producing properties and the rehabilitation must be “substantial” and involve a “depreciable” building. What is considered “substantial” and “depreciable” is determined by IRS regulations. The owner of the building must hold it for five years after the completion of the rehabilitation or the tax credit must be paid back.

The Ohio Historic Preservation Office and the National Park Service review the rehabilitation work to ensure that it complies with Department of Interior standards for rehabilitation and the IRS defines qualified rehabilitation expenses to which the credit applies. Owner-occupied residential structures are ineligible.

The 10% income tax credit is available for the rehabilitation of non-historic buildings built before 1936 as long as they were not moved after 1935. As is the case with the 20% credit, the rehabilitation must be “substantial” and the building must be “depreciable”. The 10% credit only applies to non-residential buildings. This means that rental housing is ineligible, however, hotels would qualify. Unlike the 20% credit, there is no formal review process for the rehabilitation of non-historic buildings.

In addition, to qualify for the 10% tax credit, the rehabilitation must meet the following additional requirements relating to the retention of external walls and the internal structural framework of the building:

1. At least 50% of the existing external walls must remain in place as external walls; and
2. At least 75% of the existing external walls must remain in place as either external or internal walls; and
3. At least 75% of the internal structural framework must remain in place.

For additional information on Federal Tax Incentives review the Ohio Historic Preservation Office website at <http://www.ohiohistory.org/hptaxincentives> and review information on the National Park Service website at <http://www.nps.gov/tps/tax-incentives/before-apply/irs.htm>.

135.14 HISTORIC PRESERVATION EASEMENTS

Another tool that has certain tax benefits is a historic preservation easement. The easement is a voluntary legal agreement, typically in the form of a deed restriction, which permanently protects a historic property. Through the easement an owner places restrictions on the development or changes to historic properties and then transfers these restrictions to a preservation or conservation organization. A historic property owner who donates an easement may be eligible for tax benefits, such as a Federal income tax deduction. Easement rules are complex, so property owners interested in the potential tax benefits of the donation of an easement should consult an accountant or tax attorney.

135.15 OHIO HISTORIC PRESERVATION TAX CREDIT

The Ohio Historic Preservation Tax Credit Program provides a tax credit to owners and long-term lessees of historic buildings to complete rehabilitation projects. The Ohio General Assembly originally established the program with the enactment of H. B. 149 in 2006. The program is administered by the Ohio Development Services Agency (DSA) in partnership with the Ohio Historic Preservation Office and the Ohio Department of Taxation.

The program provides a state tax credit for rehabilitation expenses of owners of historically significant buildings. A building is eligible if it is:

1. Individually listed on the National Register of Historic Places;
2. Located in a registered historic district;
3. Certified by OHS as being of historic significance to a historic district; or
4. Listed as a historic landmark by a Certified Local Government.

The tax credit subsidizes 25% of qualified rehabilitation expenses for historic rehabilitation projects. The expenditures represent hard construction costs generally consisting of improvements made to the building structure and interior. Rehabilitation work must meet the U.S. Secretary of the Interior's standards. The program was structured to allow projects to also leverage the 20% Federal Historic Tax Credit explained in the previous section.

The Ohio Historic Preservation Tax Credit is a competitive program. Applications are evaluated using a scoring system measuring economic impact, community benefit and

return on investment to state and local governments. According to a study completed for Heritage Ohio by Cleveland State University in 2011:

“The state’s investment in the Historic Preservation Tax Credit program is producing a multitude of benefits across the State of Ohio, including the preservation of local historic buildings, helping to create a sustainable approach to local development, local employment opportunities in construction and building operations, and growth in revenues for both state and local government. The OHPTC Program also pushed historic buildings to their best and highest use, with 82% of the buildings being vacant prior to redevelopment.”

The study further found that for every tax credit dollar invested in the 111 redevelopment projects that had been completed, the credits generated \$40.58 in construction and operating impacts on Ohio’s economy.

For additional information on the Ohio Historic Tax Credit Program, refer to ORC Sections 149.311, 5725.151, 5725.24, 5733.47, 5733.98, 5747.76, and 5747.98 or the following link to the Development Services Agency website: http://www.development.ohio.gov/cs/cs_ohptc.htm .

Finally, the following link is a table prepared by the law firm of Squires Sanders that compares the federal and state credits:

http://www.novoco.com/historic/resource_files/research/ssd_ohiohistoric_v_federal.pdf

Table 135-1

**COUNTY PROPERTIES ON THE NATIONAL REGISTER OF HISTORIC PLACES
AND YEAR PLACED ON THE REGISTER**

COUNTY	NAME OF COUNTY PROPERTY	YEAR PLACED ON NATIONAL REGISTER
Adams		
Allen	Allen County Courthouse	1974
Ashland	Ashland County Courthouse. Also in Downtown Ashland Historic District <i>Ashland County Jail (Delisted in 2013)</i>	1979 1978
Ashtabula	Ashtabula County Courthouse	1975
Athens	Athens County Courthouse Athens County Infirmary/Home	1979 2003
Auglaize	Auglaize County Courthouse	1973
Belmont	Belmont County Courthouse by being in St. Clairsville Historic District	1994
Brown		
Butler	Butler County Courthouse	1981
Carroll	Carroll County Courthouse	1974
Champaign		
Clark		
Clermont		
Clinton	Clinton County Courthouse by being in Wilmington Commercial Historic District	1982
Columbiana	Columbiana County Infirmary/Home	1979
Coshocton	Coshocton County Courthouse	1973
Crawford		
Cuyahoga	Cuyahoga County Courthouse by being in Cleveland Mall or Cleveland Group Plan Historic District	1975
Darke	Darke County Courthouse, Sheriff's House and Jail	1976
Defiance		
Delaware	Delaware County Courthouse Delaware County Jail & Sheriff's Residence Delaware County Commissioners Office	1973 1990 1983
Erie	Erie County Infirmary/Home Erie County Jail Erie County Office Building (Originally Children's Home)	1975 1982 1974
Fairfield	Fairfield County Children's Home	2008
Fayette	Fayette County Courthouse	1973
Franklin		
Fulton	Fulton County Courthouse	1973

Gallia		
Geauga	Geauga County Courthouse by being in Chardon Courthouse Historic District	1974
Greene		
Guernsey	Guernsey County Courthouse. Also in Wheeling Avenue Historic District	1973 1987
Hamilton	Hamilton County Memorial Building	1978
Hancock	First Hancock County Courthouse Hancock County Courthouse	1976 1973
Hardin	Hardin County Courthouse Also in Kenton Courthouse Square Historic District	1979 1984
Harrison	Harrison County Courthouse	1974
Henry	Henry County Courthouse Henry County Sheriff's Residence and Jail	1973 1981
Highland	Highland County Courthouse	1978
Hocking		
Holmes	Holmes County Courthouse and Jail	1974
Huron	Huron County Courthouse and Jail Huron County Children's Home	1974 2004
Jackson		
Jefferson		
Knox	Knox County Courthouse Also in East High Street Historic District Knox County Infirmary/Home	1973 1987 1986
Lake	Old County Courthouse (now City Hall)	1972
Lawrence		
Licking	Licking County Courthouse Also in Newark Downtown Historic District	1973 2002
Logan	Logan County Courthouse	1973
Lorain	Lorain County Courthouse	1975
Lucas	Lucas County Courthouse Lucas County Hospital and Nurses' Home	1973 1997
Madison	Madison County Courthouse Also in London Commercial Business Historic District	1973 1985
Mahoning	Old Mahoning County Courthouse Mahoning County Courthouse	1974 1974
Marion	Marion County Courthouse	1974
Medina	Medina County Courthouse	1970
Meigs	Old Meigs County Courthouse and Chester Academy Meigs County Fairgrounds Grandstand and Racetrack	1975 1982
Mercer	Mercer County Courthouse by being in Celina Main Street Commercial Historic District	1982
Miami	Miami County Courthouse and Power Station Overfield Tavern (Old Courthouse)	1975 1976
Monroe	Monroe	1980

Montgomery	Old Montgomery County Courthouse Montgomery County Fairground Exposition Hall	1970 2003
Morgan	Morgan County Courthouse by being in McConnelsville Historic District	1979
Morrow	Morrow County Courthouse and Jail	1974
Muskingum	Muskingum County Courthouse	1973
Noble	Noble County Jail and Sheriff's Office	2004
Ottawa	Ottawa County Courthouse	1974
Paulding	Paulding County Courthouse	1974
Perry	Old Perry County Courthouse by being in Somerset Historic District Perry County Courthouse and Jail	1975 1981
Pickaway		
Pike	Old Pike County Courthouse by being in Waverly Canal Historic District	1978
Portage		
Preble		
Putnam	Putnam County Courthouse	1974
Richland	Richland County Infirmary	2001
Ross		
Sandusky	1890 Sandusky County Jail and Sheriff's Home	1997
Scioto	Scioto County Courthouse	1987
Seneca		
Shelby	Shelby County Courthouse by being in Sidney Courthouse Square Historic District	1980
Stark	Stark County Courthouse and Annex Also in Upper Downtown Canton Historic District	1975 2006
Summit	Summit County Courthouse and Annex	1974
Trumbull	Trumbull County Courthouse Also in Warren Commercial Historic District	1974 1983
Tuscarawas	Tuscarawas County Courthouse	1973
Union		
Van Wert	Van Wert County Courthouse	1974
Vinton		
Warren	Old Warren County Jail	1982
Washington		
Wayne	Wayne County Courthouse Wayne County Home Old Wayne County Jail	1973 1979 1982
Williams	Williams County Courthouse Also in Bryan Downtown Historic District	1973 1983
Wood	Old Wood County Jail Wood County Courthouse and Jail Wood County Home and Infirmary (Now Wood County Historical Society)	1969 1973 1979
Wyandot	Wyandot County Courthouse and Jail	1973