

Utah State Historic Tax Credit Program Review Fee Information Sheet

The What

- State Historic Tax Credit Program applicants will need to begin paying a review fee at the time of Part 1 + 2 before application submission.
- Begins October 1, 2026
- Any complete Part 1 + 2 application submitted by end of day on September 30, 2026 (as well as any projects with Part 1 + 2 Preapprovals or Conditional Preapprovals that have not yet received a Part 3 Approval) will be grandfathered into the pre-fee system.
- The new fee will be based on the following tier system:
 - Tier 1: \$100 fee for projects costing less than \$20,000
 - Tier 2: \$200 fee for projects costing between \$20,000 and \$99,999.99
 - Tier 3: \$350 fee for projects costing \$100,000 and \$999,999.99
 - Tier 4: \$500 fee for projects costing \$1,000,000 or more

The How

- After you submit your Part 1 + 2 before application we will send you an email with a link to a virtual payment portal. You will be provided with a confirmation number upon successful payment.
- Once you make the payment you can either send your confirmation number back to us or wait on average 3 days for your payment to show up in our system. Either of these will move your application into the queue for review.
- We strongly encourage you to use the virtual payment portal but can make special arrangements for check payments if absolutely necessary. This will delay review of your application, however.

The Fine Print

- If your final project costs exceed your initial project costs we will assess whether or not your project has moved into a different tier (as outlined above). If an additional fee is required to bridge the gap from the original payment we will send you a fee request when you submit your Part 3 application.
- There will be no refunds of initially paid fees even if your project cost comes in lower than expected or if you are unable to complete your project as planned.
- This fee is for application review only and does not guarantee that any or all parts of your application will be approved or that you are eligible for a tax credit in the first place.
- This fee does not apply to projects applying only for the Federal program (the Federal fee system already in place through the NPS will remain as is). For residential rental projects that are making use of both the State and Federal programs, however, this fee will apply on top of the Federal fee through the NPS.
- Prior to the submission of a Part 1 + 2 before application, SHPO staff may be available (at no charge) for preliminary consultations on the following:
 - Program overview/general information on requirements, procedures, etc.
 - High level discussion of generally approvable work/work requirements

- In depth review of a small number (2-3) work items that have the potential, if not approved, to derail an entire project. These discussions are not binding but can help provide an applicant with guidance on how to proceed and/or whether or not this program is a good fit for them.
 - Anything beyond what is described above generally warrants formal submission of an application.
- We are transitioning to using the historictaxcredits@utah.gov email address as much as possible for State only projects. Be sure to save this contact in your email account so that communications don't get lost.
- SHPO does not verify project costs but does share reported project costs with the State Tax Commission on an annual basis.