



September 3, 2019

National Park Service  
c/o Phadrea Ponds  
Acting NPS Information Collection Clearance Officer  
1201 Oakridge Drive  
Fort Collins, CO 80525

**OMB Control Number 1024-0009**

RE: Document 84 FR 31909

Agency Docket Numbers:

NPS-WASO-CR-HPS-NPS0027440

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To whom it may concern:

I am writing today in my capacity as the Chair of the Historic Tax Credit Coalition (HTCC) in response to your solicitation of comments on the form required for applicants seeking to obtain a tax credit under 26 U.S.C. §47, the Rehabilitation Tax Credit, also known as the Historic Tax Credit (HTC). I very much appreciate the chance to weigh in on this issue on behalf of our Coalition.

The HTCC recommends that the National Park Service (NPS) add questions to the application, pursuant to regulations found in 36 CFR part 67, to determine how users of the credit are creating housing, especially affordable and accessible housing units. At this juncture, the NPS has not proposed any substantive changes to the HTC form, but the HTCC believes that simply asking more precise questions on housing use of the credit would go a long way in assessing the extent to which projects use the HTC for housing and how to ensure this program plays a role in working to solve the critical shortage in affordable, accessible housing across geographies.

In addition, the Coalition would recommend that the NPS continue to work to make the electronic submission and completion of the form easier and more accessible. As technology and software advance we look forward to working with you on this issue as well, especially as it relates to including attachments.



### **Requested Changes**

While the current form asks for the number of housing units before and after the rehabilitation and the number of low- to moderate-income housing units, it does not capture some critical information, such as how many units are available to low- and moderate-income individuals or whether the units must be rented low- to moderate-income individuals and families or whether the rents of the units would simply qualify them as such based on the area median income and the rental rates of the units.

Defining “affordable” housing has been a question for many parts of the federal government, including definitions for the Affordable Housing Tax Credit (AHTC) in 26 U.S.C. §42, the New Markets Tax Credit in 26 U.S.C. §45D, Department of Housing and Urban Development (HUD) regulations, and other places. We believe an option worthy of your consideration is the definition associated with the New Markets Tax Credit. We do recognize that the HTC is not a housing program, but clearer data would help ensure potential outcomes are measured in the same way.

### **The Need**

As you know, affordable, accessible housing has risen to the forefront as one of the most difficult issues facing booming cities, struggling cities, suburbs, and rural areas alike in the last decade plus. Even in places where housing was once abundant and affordable, challenges are present. As the oil and gas boom has hit Appalachia and North Dakota, housing has become scarce. In cities like Washington, DC, Seattle, and Dallas, accessible housing is difficult to find. In Silicon Valley, around New York, and in South Florida, housing prices are rising at an incredible rate. Finally, in rural areas like Montana, West Virginia, and Arizona, residents face a shortage of housing in far-flung towns and rural areas.

All of these places have a significant need for affordable housing options, and they are only representative of the struggles of so many other communities across the country. The HTC has been and can and should be a piece to the solution for these challenges as it rehabilitates building stock in all of the areas listed above and has proven to be an efficient effective catalyst for redevelopment and community development each time it is used.



Based on the extensive experience of our Coalition members, we know anecdotally that the HTC is used regularly for housing. We also know, based on NPS data last year, that the HTC has created nearly 170,000 low- to moderate-income housing units over the life of the program. But based on the current form and data we do not know any more, nor are we sure the data are complete because responses to these questions are voluntary.

Asking the question with more specificity will allow the NPS to clearly focus on the end uses of HTC projects and determine if the program is meeting the broader goals of the federal government to help create more and better options for affordable, accessible rental housing. Since HTC projects, by law, cannot include owner-occupied housing all housing the program creates is rental housing.

### **Potential New Questions**

Some possible questions to ask on the form or in a supplemental form to get this information are:

- (1) Approximately how many units of rental housing are being created by this rehabilitation?
- (2) Approximately how many units of rental housing are being created by this rehabilitation that are intended to provide housing for any special groups (persons with special needs, members of a specified group under a federal or state housing program, or persons engaged in artistic or literary activities), specifying the particular group or groups and the number of units?
- (3) Are these rental units considered affordable and/or accessible and how is this measured?

### **Questions Enumerated in Solicitation**

In your solicitation of comments, the NPS asks a number of questions, which this request fits favorably. Those are addressed in the following list:

1. Is the collection necessary to the proper functions of the NPS?  
*The NPS has already answered this question in the affirmative in asking end-use questions on the application and collecting the data.*



*The request in this letter is simply to ask better and more granular questions.*

2. Will this information be processed and used in a timely manner?  
*Again, the NPS processes and uses the information it currently collects in a timely manner and these changes would not significantly change current practice.*
3. Is the estimate of burden accurate?  
*This is a question we will address at another time in the process through engagement with the NPS.*
4. How might the NPS enhance the quality and clarity of the information collected?  
*This is the crux of our response here, requesting that the quality and clarity of housing data improve with new questions.*
5. How might the NPS minimize the burden of this collection on the respondents, including the use of information technology.  
*As noted above we look forward to working with the NPS to make the form easier and quicker to complete and file, especially as it relates to attachments.*

### **About the HTCC**

The HTCC is a diverse group of 81 HTC industry stakeholders that recognize the importance of the federal HTC and work with Congress and the Executive Branch to improve and expand the use of this important economic development tool.

### **Conclusion**

The HTCC again asks that you consider adding clearer housing questions and more detailed queries so the government can get a better sense of how the HTC is helping to fill the gap in affordable, accessible housing. Should the draft questions included here not meet any requirements we are happy to discuss alternatives.



Thank you in advance for your consideration of this issue and for all of your hard work to ensure this program is administered efficiently and fairly. The HTCC appreciates working with the NPS for the betterment of the HTC and we are always available to discuss this or any other issue, as needed.

Sincerely,

A handwritten signature in blue ink that reads "Merrill F. Hoopengardner".

Merrill Hoopengardner  
Chair, HTCC