

National Survey
of Heritage Funding
and Incentive Programs:
Opportunities for Oregon

For
Oregon Heritage



Heritage
Consulting Inc.

April 2017

Overview of Profiled Projects

1. State Income Tax Credits
2. State Business Income Tax Credits
3. State Special Taxing Districts
4. Property Tax Freeze & Local Property Tax Surcharges
5. Gaming Revenues
6. Direct Funding from State Governments
7. Direct Funding from Statewide Preservation Organizations
8. Loan Funds for Preservation Activities
9. Matching Funds for Endowments for History Organizations
10. Other Incentives or Funding for Heritage Projects

[BASELINE http://www.oregon.gov/oprd/HCD/FINASST/Pages/index.aspx](http://www.oregon.gov/oprd/HCD/FINASST/Pages/index.aspx)

1. State Income Tax Credits

- ☐ Oklahoma State Income Tax Credit for Commercial Properties
- ☐ Virginia State Income Tax Credit for Residential Properties

FEDERAL HISTORIC TAX CREDIT PROJECTS

Oregon

A total of 98 Federal Historic Tax Credit projects received Part 3 certifications from the National Park Service between fiscal year 2002 through 2015.

Data source: National Park Service, 2015

Prosperity
through Preservation
Save the Historic Tax Credit



Federal Historic Tax Credit Projects



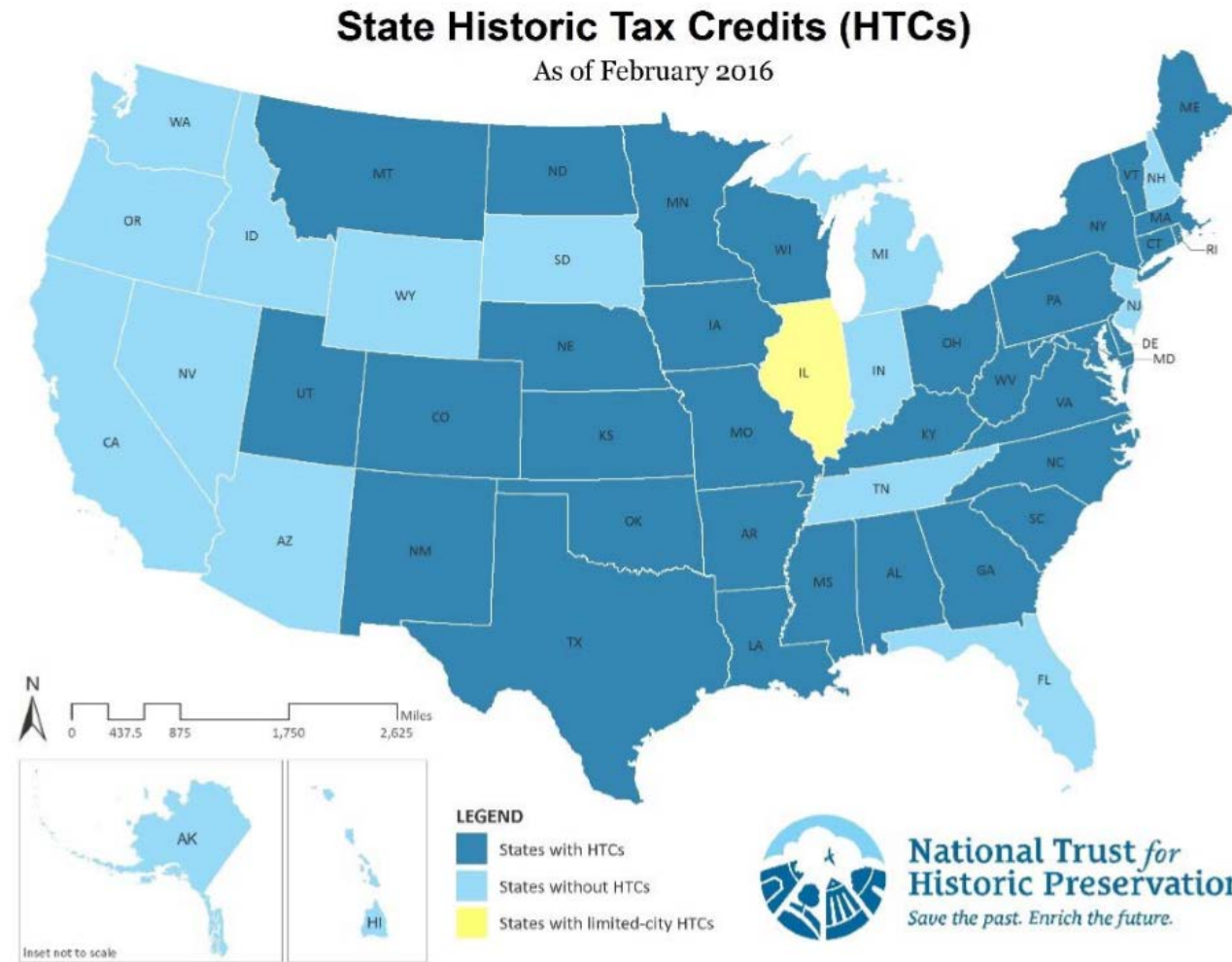
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Provided by the National Trust for Historic Preservation and the Historic Tax Credit Coalition

For more information, contact Shaw Sprague, Director of Government Relations & Policy | (202) 588-6339 | ssprague@savingplaces.org

State Tax Credits in General

- 34 states have State Income Tax Credits for Rehabilitation for commercial properties
- Oregon is one of 16 states that does not yet have a State Income Tax Incentive Program
- 23 states now have State Income Tax Credit Programs for Residential Properties, which are highly popular *as there is no parallel federal tax credit for homeowners.*



Oklahoma 20% State Historic Preservation Tax Credits —— Commercial



The 21c Museum Hotel, Oklahoma City, rehabilitated using Oklahoma's 20% state historic preservation tax credit. Source: NewsOk.com.

<http://newsok.com/article/5499488>

Virginia State Historic Preservation Tax Credits —— Residential



*Residential property in Staunton, Virginia, rehabilitated using Virginia state historic preservation tax credits. Source: Miller & Associates,
<http://www.robinmillerassociates.com/historic-tax-credit>*

2. State and Local Business Tax Credits

- ☐ Missouri Neighborhood Assistance Program
- ☐ Washington State Main Street Tax Credit Program
- ☐ New Jersey Historic Trust
- ☐ Philadelphia PA Community Development Corporation Tax Credit Program



Washington State Main Street Tax Credit Program

THE BASIC FACTS

- Eligible community organizations can receive donations totaling up to \$133,333.33 per calendar year.
- You need to be sure that your downtown organization is part of the state Main Street program. If you're not sure, please contact Washington's Main Street Program at 206.624.9449.
- Donating to the Main Street Trust Fund helps support revitalizing downtowns across the state! Building the capacity of the statewide program provides services to existing and future downtown organizations.



2011 Winslow in White, Bainbridge Island.

HOW IT WORKS

The Main Street Tax Credit Incentive Program provides a Business & Occupation (B&O) or Public Utility Tax (PUT) credit for private contributions given to eligible downtown organizations. Once your business's donation request is approved by the Department of Revenue, you are eligible for a tax credit worth 75% of the contribution to your downtown revitalization organization. Businesses statewide can also donate to the Main Street Trust Fund. In this case, the tax credit is worth 50% of your donation. In fact, a business can donate to both up to \$250,000. Additionally, if your downtown organization is a 501(c)(3) you may be eligible for a federal income tax deduction as a charitable contribution.

THIS YEAR:

You give:



You give:



NEXT YEAR:

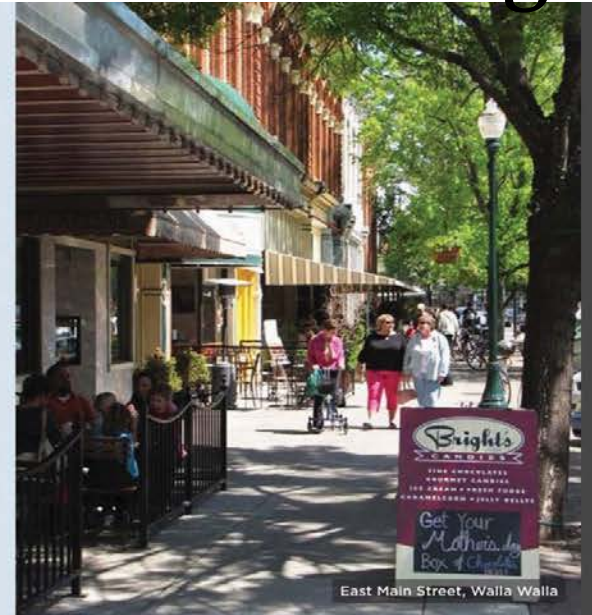
You receive:



You receive:



There is a state cap on the Main Street tax credits of \$1.5 million per year, so it's a first come first served credit starting January 1st. Don't delay!



East Main Street, Walla Walla

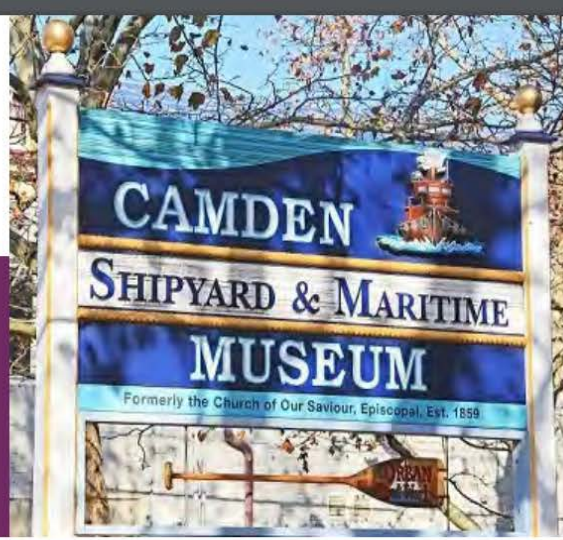
HOW DO YOU ACTUALLY GET THE TAX CREDIT?

- Businesses must be registered to file their state excise tax electronically.
- A donation request must be filled out and submitted online. Don't worry—it's easy and we've got step-by-step instructions on our website!
- The donation can be spread throughout the calendar year, but pledge early (and often!) to guarantee the donation is eligible!
- The business must take the tax credit the year after the donation is made. Also, the tax credit can't be carried forward and there won't be a refund for any credit above and beyond a business's tax liability.

2015 ANNUAL REPORT



NEW JERSEY
HISTORIC
TRUST



New Jersey Historic Trust State Corporate Income Tax Funds Preservation Grants



Annual report 2015 of the New Jersey Historic Trust.

Source: http://www.njht.org/docs/njht/resources/annual/2015_Annual_Report_forweb.pdf

Philadelphia, PA Community Development Corporation Tax Credit Program



Photos by Donna Ann Harris.

3. State Special Taxing Districts

☐ Oregon Special District

ical | Links to other resources | Sc | Southern Oregon Historical

MT Jackson County to put h × +


mailtribune.com/article/20160524/NEWS/160529726


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Exploring the Little Grayback Mountain trail





Exploring the land



10 things to know for Friday

Public Records: **Online** Status: **Active**

This site contains REAL police records (court records of driving citations, speeding tickets, felonies, misdemeanors, offenses, mugshots, etc.), background reports, court documents, address information, phone numbers, and much more.

Truthi  





Enter Site

Jackson County to put heritage district measure on November ballot


Tuesday
Posted May 24, 2016 at 5:22 PM
Updated May 24, 2016 at 5:22 PM

By Vickie Aldous
Mail Tribune ...
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





☐ Propertyshark

☐ Total Mortgage

☐ MetLife

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anything



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1 4

Oregon Heritage Districts



Beekman Bank and other wooden buildings on West California Street in downtown Jacksonville, OR. Historic Jacksonville, Inc., which operates tours of Beekman Bank, was part of the proposed Rogue Valley Heritage District which was defeated in a November 2016 ballot. Photo by Joe Mabel, via Wikimedia.

[https://upload.wikimedia.org/wikipedia/commons/d/d5/Jacksonville%2C Oregon - Beekman Bank and other California Street buildings.jpg](https://upload.wikimedia.org/wikipedia/commons/d/d5/Jacksonville%2C%20Oregon%20-%20Beekman%20Bank%20and%20other%20California%20Street%20buildings.jpg)

4. Property Tax Freezes & Local Property Tax Surcharge

- ❑ Massachusetts Community Preservation Act Local Property Tax Surcharge
- ❑ Illinois Property Tax Freeze for Residential Properties
- ❑ Class L Property Tax Incentive, Cook County IL

Class 'L' Property Tax Incentive for Landmark Rehabilitations

January 2014

Cook County has adopted a special real estate tax assessment classification—the Class 'L' property tax incentive—to encourage the preservation and rehabilitation of landmark commercial, industrial not-for-profit and multi-family residential buildings. Owners can have their property tax assessment levels reduced for a twelve-year period, provided they invest at least half of the value of the landmark building in an approved rehabilitation project. The Cook County Class L Eligibility Bulletin can be found on the Cook County Assessor's website at: www.cookcountyassessor.com/forms/clslb.pdf.

As of the 2009 tax year, assessment levels for income producing buildings owned by a not-for-profit, commercial and industrial buildings are 25 percent. Multi-family residential assessment levels will be 16% in 2009, 13% in 2010 and 10% in 2011 and beyond.

For income producing buildings owned by a not-for profit, industrial, commercial and multi-family residential properties under the Class L incentive, assessment levels for the building-portion of the assessment are reduced to 10% for the first 10 years, 15% in year 11, 20% in year 12 and back to the normal assessment in year 13.

The other portion of the assessment, the land-portion, is also eligible for the incentive if the building has been vacant or unused continuously for the previous two years. The Class L incentive can be renewed in year 10 for an additional 10 year period(s) for class 3, 4 and 5b properties only. The Class L incentive is not a tax-freeze program; property continues to be reassessed, but at the lower assessment levels.

To qualify for the Class L incentive:

- the building must be an individually-designated City of Chicago landmark or a contributing building in a City of Chicago landmark district
- the building must be in a multi-family residential, not-for-profit, commercial or industrial use—Class 3, 4, or 5a/5b under Cook County's assessment classes
- the owner must invest at least 50 percent of the building's market value in the rehabilitation; check with the County Assessor's Office to determine your building's market value (the "improvement" portion of your assessment);
- the Commission on Chicago Landmarks must certify that the rehabilitation meets *The Secretary of the Interior's Standards for Rehabilitation of Historic Buildings*; and
- the Chicago City Council must support granting the incentive.

For more information about the Class L incentive, contact the Historic Preservation Division of the

Illinois Residential Property Tax Freeze



Frank Lloyd Wright designed the Mary Adams House in Highland Park, which used the Property Tax Freeze Program in Illinois.
Source Landmarks Illinois. <http://www.landmarks.org/resources/preservation-news/property-tax-assessment-freeze-program-now-available-historic-homes-district-113/>

5. Gaming Revenues

❑ Colorado State Historical Fund Program Matching Grants



The screenshot shows the History Colorado website. The header features the History Colorado logo and a navigation bar with links: BLOGS, EVENTS CALENDAR, OAHP, MUSEUMS, PLAN AN EVENT, MEMBERSHIP, SUPPORT US, CONTACT. A search bar is on the right. Below the header is a dark navigation bar with links: Families, Adult Visitors, Kids & Students, Educators, Archaeologists & Preservationists, Grant Seekers & Recipients, Researchers. The main content area is divided into three columns. The left column is titled 'GRANT SEEKERS & RECIPIENTS' and lists various grant programs and resources. The middle column features a large image of a wooden building with the text 'Archaeological survey' overlaid. The right column is titled 'APPLY FOR FUNDING' and lists links to various grant application guides and assistance. The bottom section is titled 'Available Grants' and provides information about the State Historical Fund and the Office of Archaeology & Historic Preservation.

HISTORY Colorado

BLOGS | EVENTS CALENDAR | OAHP | MUSEUMS | PLAN AN EVENT | MEMBERSHIP | SUPPORT US | CONTACT

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Families | Adult Visitors | Kids & Students | Educators | Archaeologists & Preservationists | Grant Seekers & Recipients | Researchers

GRANT SEEKERS & RECIPIENTS

Grant News

Grants & Financial Incentives

- > Available Grants
 - > SHF Competitive Grants
 - > SHF Non-Competitive Grants
 - > CLG Grants
- > Preservation Tax Credits
- > Colorado Historical Foundation Revolving Loan Fund
- > Additional Resources for Funding

Apply for Funding

Manage your grant

Grant Stories

Hart & Governor Awards

Economic Benefits of Preservation Study

Secretary of the Interior Standards for the Treatment of Historic Properties

Flood Resources

Archaeological survey

Available Grants

History Colorado has two areas that provide grants for archaeology and historic preservation projects. The Office of Archaeology and Historic Preservation administers the U.S. Department of Interior's Historic Preservation Fund Program in cooperation with the U.S. Department of the Interior, National Park Service.

The State Historical Fund is a statewide grants program that was created by the 1990 constitutional amendment allowing limited gaming in the towns of Cripple Creek, Central City, and Black Hawk. The amendment directs that a portion of the gaming tax revenues be used for historic preservation throughout the state.

Learn more about both of these in this section.

View a list of additional publications that may serve as another resource for financial incentives in addition to the grants available.

APPLY FOR FUNDING

Grants Application Guide

SHF Competitive Grant Application

SHF Non-Competitive Grant Applications

SHF Application Assistance

CLG Grant Application

Contacts

Office of Archaeology & Historic Preservation
Front Desk
[303-866-3392](tel:303-866-3392)

State Historical Fund
Front Desk
[303-866-2825](tel:303-866-2825)

Colorado State Historical Fund



The Colorado Springs Housing Authority received a \$625,000 grant from the Colorado State Historical Fund, supported by gambling proceeds, to rehabilitate the historically-designated Lowell School into their office space. Photo: http://www.quantumcommercial.com/historic-lowell-school-listing_detail-394.aspx

6. Direct Funding from State Governments

❑ Minnesota Historical Society Grant Programs

legacy.mnhs.org/grants

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MINNESOTA HISTORICAL & CULTURAL HERITAGE GRANTS




LEGACY HOME ABOUT INSTRUCTIONS APPLICATION PROCESS GUIDELINES DEADLINES GRANT PORTAL GRANTS MANUAL

Minnesota Historical and Cultural Heritage Grants

Applying For A Grant

- [GETTING READY >](#)
Preparation wins grants.
- [DEFINING A PROJECT >](#)
Focus on specifics.
- [APPLY FOR A GRANT >](#)
Make your proposal complete.
- [AWARD OF GRANT >](#)
Projects carefully selected.
- [PROJECT PERIOD & COMPLETION >](#)
The work happens.
- [MONITORING COMPLETED PROJECTS >](#)
Responsibilities of public investment.

FEATURED GRANTS

-  [Paul & Babe's GeoHunt](#)
-  [Fort Snelling West District Historic Building Inventory](#)
-  [U.S. - Dakota War Interpretation: Implementation Part 1](#)

[See all awarded grants ➔](#)

MISSION STATEMENT

To support projects of enduring value for the cause of history and historic preservation across the state.

CALENDAR

- 04/14/2017 - 11:59pm
April 2017 - Small Grant Application
- 07/21/2017 - 11:59pm
Large FY 2018 Grant Pre-application
- 09/15/2017 - 11:59pm
Large applications Deadline for FY 2018 (required)

IN THE NEWS

- [Minnesota's historical societies face funding pinch](#)
- [Berg Hotel on National Register](#)
- [Spring Valley Historical Society receives grant for church museum roof repair](#)

Search for anything

7. Direct Funding from Statewide Nonprofit Organizations

❑ Illinois Landmarks Illinois Preservation Heritage Fund Grant Program



Preservation Heritage Fund Grant Program

The Landmarks Illinois Preservation Heritage Fund was established in 2004 to provide monetary assistance to preserve or protect significant structures or sites in the state of Illinois.

Eligibility

Structures/Sites

- Eligible beneficiaries of Preservation Heritage Fund grants and/or loans are significant structures or sites in Illinois that are under threat of demolition, imminent deterioration, or are of such architectural importance that their preservation will benefit the public and Illinois community.
- Structures or sites on Landmarks Illinois' most recent "Endangered List" or the "Chicagoland Watch List" are presumed to be Eligible Structures.

Applicants

- Applicants must be not-for-profit organizations or governmental bodies. Landmarks Illinois, in exceptional circumstances, can determine other persons or organizations to be eligible applicants if it finds:
 1. There is no other practical means of benefiting the Eligible Structure or Site but to grant and/or loan money to the applicant;
 2. The public benefit of preserving the Eligible Structure or Site substantially outweighs the benefits to the applicant; and
 3. Every effort has been made to protect the public benefit of the preservation grant and/or loan after it is made.
- Applicants must own the Eligible Structure or Site, or have sufficient legal control of the Eligible Structure or Site to permit the Eligible Project to be completed and protected as required by Landmarks Illinois.
- Applicants must possess the capacity to manage the grant and/or loan funds prudently and have the expertise to execute the Eligible Project in accordance with its approved conditions. An applicant that lacks one or both of these attributes must submit to the expertise of a pro bono Sponsor elected by Landmarks Illinois if, in its sole discretion, it offers to provide it.
- Applicants must agree to seek preservation protection for the Eligible Structure or Site from local, state, or national preservation organizations as applicable if not already protected.
- A follow-up report of the project is required to be submitted to Landmarks Illinois within a determined time period.

Projects

- A project must benefit one or more specifically identified Eligible Structures or Sites and one or more specifically identified preservation issues. Projects relating to Eligible Structures or Sites on the most recent Landmarks Illinois "Endangered List" and the "Chicagoland Watch List" will be given priority consideration.
- A project must be for the purpose of preserving (rehabilitation, restoration, adaptive reuse) all or part of an Eligible Structure or Site. Ordinary expenses of owning or maintaining an Eligible Structure or Site will not be considered preservation expenses.

Landmarks Illinois Preservation Heritage Fund Grant Program



Second Presbyterian Church in Chicago was a recipient of the Landmarks Illinois Preservation Heritage Fund Grant.

<http://www.2ndpresbyterianfriends.org/preservation/previous-projects>
<http://www.chicagoarchitecture.org/2013/06/13/the-south-loops-revival-brings-new-appreciation-for-chicagos-landmark-second-presbyterian-church/second-exterior-modern/>

Photo by Martin Cheung, <http://www.chicagoarchitecture.org/2013/06/13/the-south-loops-revival-brings-new-appreciation-for-chicagos-landmark-second-presbyterian-church/second-exterior-modern/>

8. Loan Funds

- ❑ Maryland Heritage Area Authority Loan Program
- ❑ Maryland Historic Preservation Loan Fund for Capital Projects

[Maryland.gov](#) [Phone Directory](#) [State Agencies](#) [Online Services](#)

 **DEPARTMENT OF PLANNING**
MARYLAND HISTORICAL TRUST

[f](#) [t](#) [w](#) [ALL](#)

[HOME](#) [FUNDING](#) [RESEARCH AND SURVEY](#) [PROJECT REVIEW](#) [ARCHEOLOGY](#) [GET INVOLVED](#)

[My Grant Applications](#)

Financial Assistance Programs

The Maryland Historical Trust provides support for a wide variety of historic preservation-related activities, including property acquisition and rehabilitation, documentation and survey, heritage tourism development, and educational programs.

MHT offers financial assistance in one of three ways:

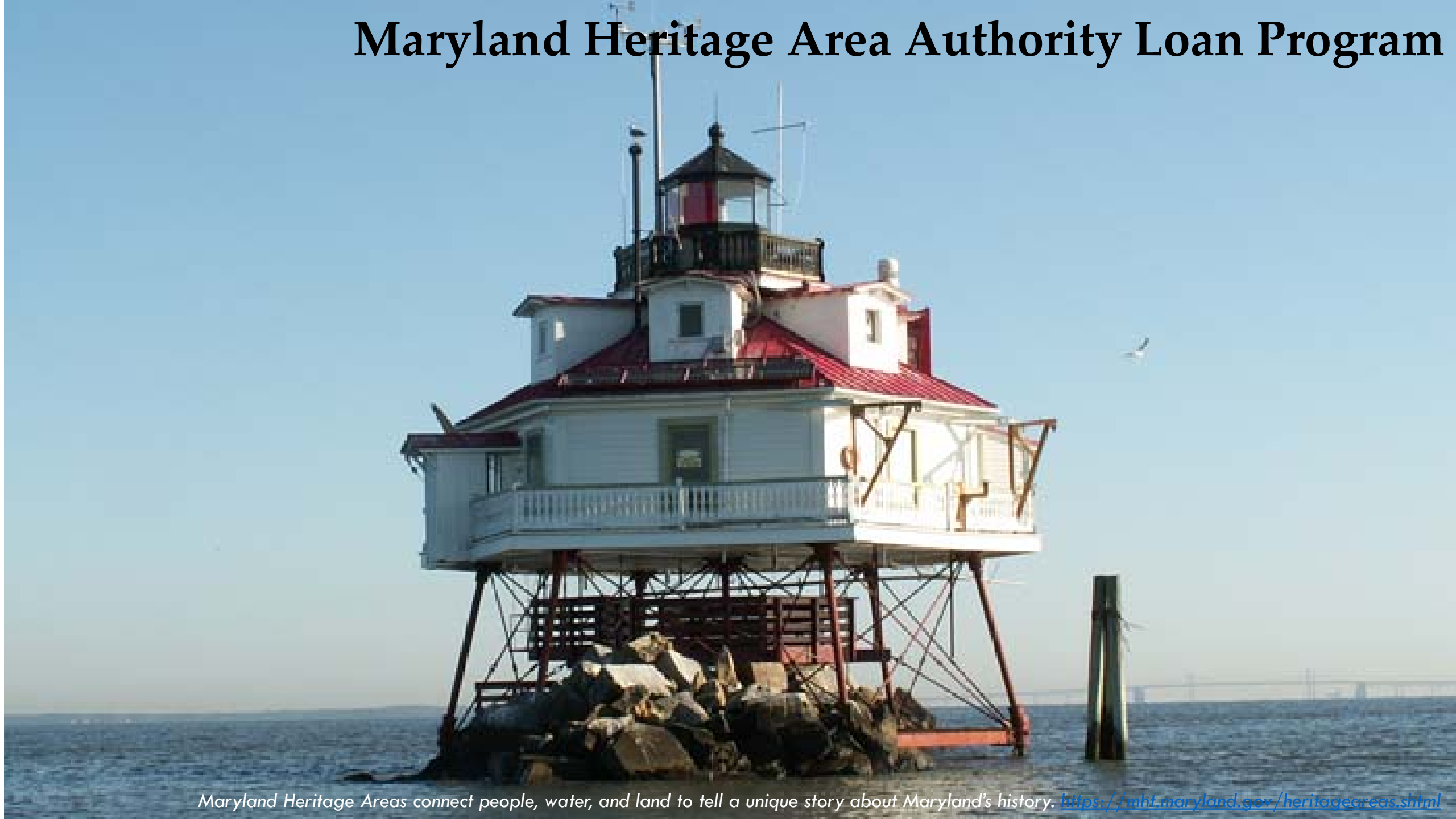
- tax credits for private commercial and residential rehabilitation projects,
- grants for preservation projects, or
- loans.

Each program has different eligibility standards and operating regulations, so please be sure to read each program's guidelines closely to make sure your project is eligible.

[Grants](#) [Tax Credits](#) [Loans](#)



Maryland Heritage Area Authority Loan Program



Maryland Heritage Areas connect people, water, and land to tell a unique story about Maryland's history. <https://mht.maryland.gov/heritageareas.shtml>

9. Endowments

☐ New Jersey Cultural Trust Matching Grants for Endowments

WHAT IS THE PURPOSE OF THE CULTURAL TRUST FUND?

The New Jersey Cultural Trust Fund is a permanent investment fund whose earnings will be given in grants to support three specific purposes:

- Build the endowments of nonprofit arts, history and humanities organizations
- Finance important capital projects, and
- Improve the organizational and financial management of cultural organizations.

ARE GRANTS BEING AWARDED?

Yes, with the FY 2016 grant awards, the Cultural Trust has distributed nearly \$6.9 million to qualified organizations throughout the State for financial stabilization and historic preservation projects. (See a listing of grant recipients under "Grants Awarded" in this website.)

HOW CAN CULTURAL ORGANIZATIONS APPLY FOR GRANTS?

Organizations must first be designated "qualified" in order to be eligible to participate in the programs of the Trust.

Any private, nonprofit, tax-exempt, arts, humanities, or history organization that is incorporated in New Jersey and has been operating for at least 4 years, and has appropriate financial records is eligible to be designated a "qualified" organization. Applications are accepted several times each year and forms may be obtained from the office by calling [609-984-6767](tel:609-984-6767) or from this website - see Programs Section

As called for in the Cultural Trust Act, grants are made based on the recommendations from the New Jersey Council on the Arts, the New Jersey Historical Commission and the New Jersey Historic Trust.

The recommending agencies establish criteria and guidelines for the grants programs, manage the process and make recommendations annually to the Cultural Trust. Sample applications are available on this website - see programs Section.

Qualified organizations will be notified when new grant programs are announced.

BUILDING THE FUND, HOW DOES IT WORK, WHAT IS THE FINANCIAL GOAL?

can be invested either in the Fund or the endowments of qualified organizations.

HOW DO DONORS GIVE TO THE TRUST?

Donors are able to give in one of two ways. They can either give directly to the Trust Fund, or they can give to a particular qualified group or groups for endowment purposes. Each private sector contribution will trigger the State funds, subject to available appropriation, into the Fund.

As an example, The Geraldine R. Dodge Foundation made a lead gift of \$1 million to the Fund the very day the legislation was signed into law and that was matched by the State with \$1 million transferred into the Fund. The Cultural Trust Fund started that day with \$2 million.

[How Donations are Matched](#)

IS THERE ANY INCENTIVE FOR DONORS TO GIVE LARGE GIFTS?

Yes, to encourage large gift donations to endowments of qualified groups, when a qualified organization receives and certifies a single endowment gift of over \$100,000, the gift is matched, subject to available appropriation, with State dollars into the Fund. Twenty percent of the State's match then goes to that organization. The other eighty percent is kept in the Cultural Trust Fund. This is a powerful way for cultural groups to encourage the private sector to make larger gifts.

HOW AND WHEN ARE DONATIONS CERTIFIED AND MATCHED?

In order to certify a donation, an organization must first be designated "qualified."

A donation that is money, property, or other object(s) with monetary value given directly to a qualified organization that is expressly dedicated for endowment may be certified.

Only donations received since January 1, 2000 are eligible for certification.

An application to certify donations must be completed, signed by the appropriate officials of the organization and submitted with required documentation on or before the deadline, as established and announced by the Cultural Trust.

The Cultural Trust then certifies the donation to the State Treasurer who transfers any available State appropriations into the Cultural Trust Fund. At that time, any 20% large donation matches (or available portions thereof) are distributed by the Cultural Trust to the eligible organization.

Documentation includes:

New Jersey Cultural Trust Matching Endowment Funds for History Organizations

Website of the New Jersey Cultural Trust describing endowment matching program.

http://www.nj.gov/state/culturaltrust/dos_ct_information.html

10. Other Incentives or Funding for Heritage Projects

- ☐ Oregon Cultural Trust Grant Programs
- ☐ Bergen County New Jersey Heritage Trust Fund
- ☐ Snohomish County WA Community Heritage Grants
- ☐ Maryland Traditions Grants
- ☐ Vermont Downtown and Village Center Sales Tax Reallocation Program
- ☐ Cook County Illinois Permit Fee Waiver Program

Oregon Cultural Trust Matching Grant Programs



The National Society of the Colonial Dames in Oregon was awarded a \$40,000 grant to support the structural stabilization of the Hoover-Minthorn House Museum in Newberg, Oregon in 2016. Photo source: <http://www.hooverminthorn.org/>

Bergen County, NJ County Bonds For Open Space And Historic Preservation



The 11-year restoration and reuse of the 1891 Darlington Schoolhouse in Mahwah, NJ was supported with funds from the Bergen County Open Space and Historic Preservation Trust Fund. Photo source: NorthJersey.com More information: <https://www.nynjtc.org/content/darlington-schoolhouse>

Snohomish County, WA Community Heritage Grant Program



The Everett Library mural preservation was funded by Snohomish County's Community Heritage Grant Program. <http://www.preservewa.org/News178.aspx>

Maryland Traditions Project Grants



Día de los Muertos Traditions, produced by Creative Alliance and Artesanas Mexicanas, received an award of \$5,000 from the Maryland Tradition Project Grants for 2017. The program honors Day of the Dead beliefs and its folkloric art forms. <http://www.creativealliance.org/events/2016/community-altars-dia-de-los-muertos>

Conclusion

- This report is intended to stimulate action
- Use all available incentives, create new
- Think collectively, work with others in region
- Oregon Heritage Commission to identify tools needed and find partners
- Oregon Heritage to provide technical assistance to you for county and local efforts

What you can do tomorrow

- Contact City Council and State Reps to discuss your organization's work
- Invite elected officials to your next event
- Hold a regional heritage organizations about new incentives to pursue
- Support Oregon Cultural Trust
 - List your organization as partner
 - Promote tax credit locally
 - Send thank you letters to those that donate to tax credit program
- Promote any existing county incentive program
 - Make county officials aware of your organization
 - Make sure heritage is part of tourism funding

THANK YOU!



Heritage
Consulting Inc.

Donna Ann Harris

422 South Camac Street

Philadelphia PA 19147

267 251 5444

donna@heritageconsultinginc.com