



# Illinois Department of Natural Resources

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JB Pritzker, Governor

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## Instructions for Determining Priority 1: Border County

To achieve Priority 1 (35 ILCS 31/20(a)(1)), the structure must be located in a county that borders a State with a historic income-producing property rehabilitation credit. For application Round 1, 2026, the States of Michigan, Wisconsin, Iowa, Missouri, and Kentucky shall be considered as having historic income-producing property rehabilitation credit programs. Therefore, to achieve Priority 1, the building must be located in one of the following Illinois counties:

Adams  
Alexander  
Boone  
Calhoun  
Carroll  
Cook  
Gallatin  
Hancock  
Hardin  
Henderson  
Jackson  
Jersey  
Jo Daviess  
Lake  
Madison  
Massac  
McHenry  
Mercer  
Monroe  
Pike  
Pope  
Pulaski  
Randolph  
Rock Island  
Saint Clair  
Stephenson  
Union  
Whiteside  
Winnebago

The SHPO has already determined whether your project meets Priority 1 in this application round; please [refer to this list](#). If you disagree with our determination, please contact us at [SHPO.StateCredit@illinois.gov](mailto:SHPO.StateCredit@illinois.gov) by March 4, 2026.