



Illinois Department of Natural Resources

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JB Pritzker, Governor

Natalie Phelps Finnie, Director

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, 2024, 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 by March 20, 2024.