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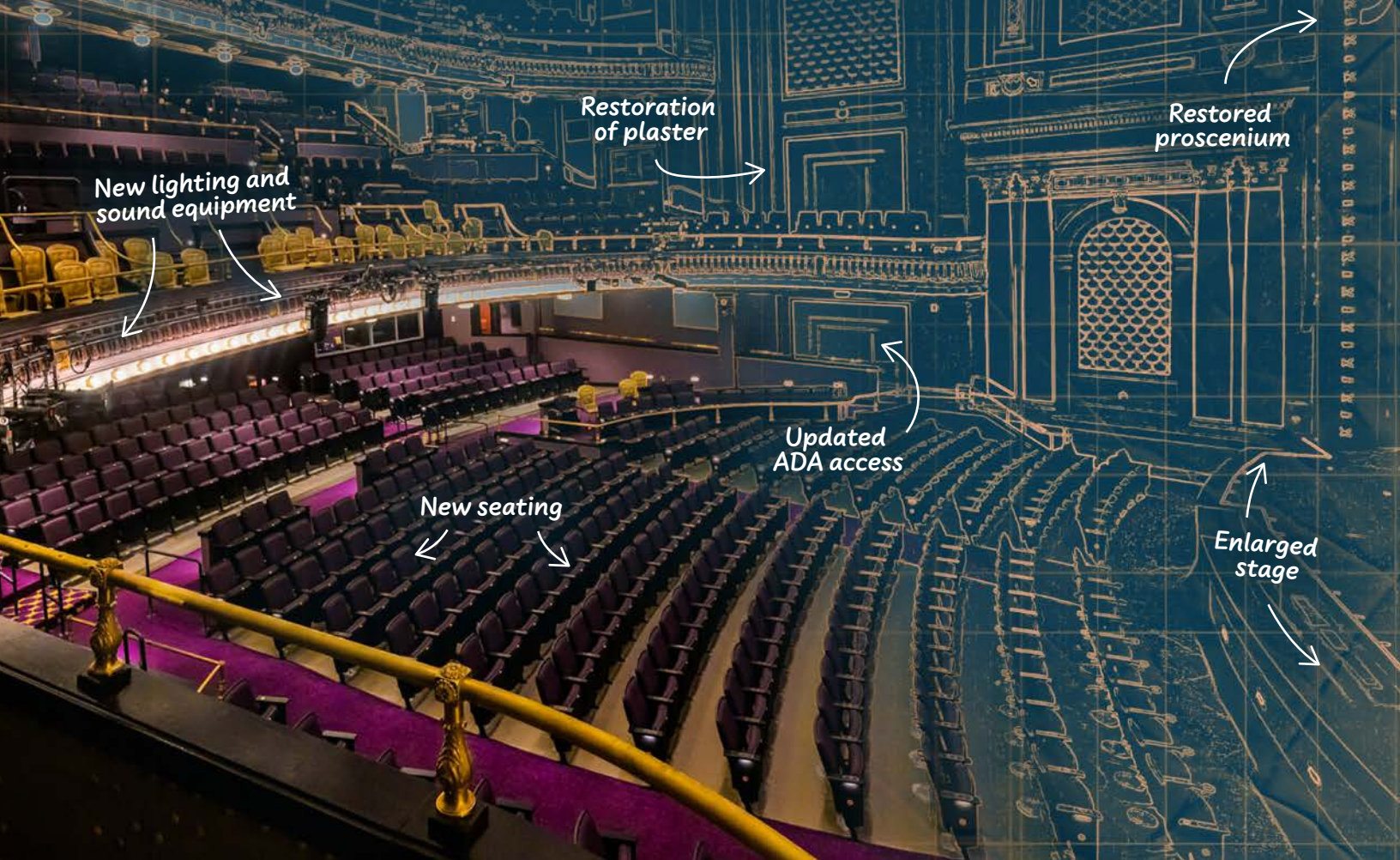
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EXCERPT

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HISTORIC TAX CREDIT TOOL BOX

Historic Tax Credits Take Center Stage: How the Children's Theatre of Cincinnati Revived the Historic Emery Theater



CINDY HAMILTON, HERITAGE CONSULTING GROUP

The Children's Theatre of Cincinnati has a blockbuster season in store this year. Mary Poppins, the Grinch, Peter Pan and more than 100 spotted dalmatians will all be in the spotlight, performing their songs and dances for the 1,500-seat auditorium in the historic Emery Theater. It's a lineup and a spectacle that seemed unthinkable just a few years ago, when the theater was deteriorating, dark and dank after years of vacancy and resulting water infiltration.

Built in 1911 as the auditorium for the Ohio Mechanics Institute (OMI), the theater stood by as the rest of OMI's legacy structure was rehabilitated in recent years as apartments. In contrast, the theater space

was architecturally complicated and for many years, the financial numbers just could not justify

Image: Courtesy of Terrex Construction, LLC

The historic Emery Theater in Cincinnati was renovated thanks to historic tax credit equity completing its extensive capital stack.

the investment. That changed in 2021, when the Children's Theatre of Cincinnati (TCT) announced its intention to acquire and restore the building to its former glory—and to update it to meet 21st-century performance and accessibility requirements. It would be a homecoming of sorts for TCT, which was based at the theater for two decades in the mid-20th century before relocating across town in 1969. The revival was only possible with the use of historic tax credits (HTCs) in a leading role.

A New Auditorium for the Ohio Mechanics Institute

By the time the historic theater was built in 1911, the Ohio Mechanics Institute had been educating artisans and mechanics for more than 80 years. Established in 1828, the institution was part of a nationwide movement toward technical and manual training; OMI was considered the first institution of its kind west of the Appalachian Mountains. By the early 20th century, its educational programs and public events were so busy that the OMI commissioned a new building, replete with a large new auditorium to host the school's renowned lectures, exhibitions and other educational events.

The entire school building occupied a rectangular footprint with a central light court; the classroom spaces were located on the west, south and east sides of the interior court, while the auditorium space occupied the light court's north side. Greatly influenced by auditorium projects taking shape around the country—including Adler and Sullivan's famous Auditorium Building in Chicago (1889) and Carnegie Hall in New York (1892)—Cincinnati architect Harry Hannaford adapted the forms of those theatrical spaces to serve the school's educational purposes. The stage was relatively shallow and the seating was arranged on a floor with a relatively steep pitch.

While the building was still under construction, the Cincinnati Symphony Orchestra was so drawn to its design that the organization made arrangements to become a new principal tenant. As such, the orchestra influenced the ultimate design of the auditorium, which was upgraded mid-construction to accommodate their performances. By the time it was completed, the auditorium featured a grand entrance lobby with marble finishes and brass ticket windows, a foyer with communicating stairs to the upper levels, a plaster proscenium that framed the stage and two tiers of balconies hovering over the main floor of seating. Once completed, symphony conductor Leopold Stokowski praised its perfect acoustics for events and concerts.

For several decades, the OMI continued to expand and the orchestra continued to use the auditorium as its marquee venue. In 1936, the orchestra relocated to a larger music hall, but by 1949, a new major organization moved in as a tenant. After performing at multiple venues throughout the city beginning in 1919, the Children's Theatre of Cincinnati upgraded to the OMI auditorium, where it would perform for two decades.

A Changing Cast of Characters

Over the course of TCT's initial tenure in the theater, OMI underwent several major changes in the mid-20th century. In 1958, the institution reorganized as a day school (the Ohio College of Applied Science) and a night school (the Ohio Mechanics Institute Evening College). By 1969—the same year that TCT moved out—the day school became part of the University of Cincinnati and a decade later, it was renamed the OMI College of Applied Science. Throughout these shifts, the institution continued to use its 1911 building in the Over-the-Rhine neighborhood. It was not until 1989 that the school relocated to the East Walnut Hills neighborhood.

These decades of changing ownership had significant effects on the auditorium's use and condition. For two decades, from 1977 to 1999, the American Theatre Organ Society managed the theater, but the organization was forced to close the second balcony to the public (reducing the seating capacity) as the aging building deteriorated. In 1988, a nonprofit formed to try to restore the theater space, but its rehabilitation needs continued to accumulate, and a year later, the building lapsed into vacancy. It remained empty for three decades.

The Theater Goes Dark

For many years, the restoration of the theater was too daunting to make financial sense; even routine maintenance was increasingly difficult. Many advocates tried to save the building, but each attempt encountered hurdles and hazards. Water seeped in

from a failing roof structure, damaging the historic interior. In 2007, the rest of the original OMI building was acquired and rehabilitated as apartments, but the purchase and project did not include the more complex auditorium.

Across town, TCT could only use its rented venue for 40 days each year—a constriction that severely limited its ability to grow. (Despite this, the organization managed to host nearly 107,000 children and families annually in its main theater by 2017.) By 2021, TCT began to plan and fundraise for a homecoming to its original theater space, aiming to raise \$50.5 million for a major rehabilitation.

A Revival with Original Cast Members

Although TCT's capital campaign was massively successful, raising over \$33 million, the organization



Image: Courtesy of Terrex Construction, LLC

The Emery Theater was built in 1911 in Cincinnati. The theater was vacant for three decades, but has returned as the home of the Children's Theatre of Cincinnati thanks to historic tax credit equity.

was still significantly short of its goal. With supply chains constricting and construction costs rising, the fundraising targets remained elusive. All the while, the theater was not getting any younger.

And yet, the building's age (and significance) was ultimately essential to its revival. Listed as a contributing resource within the National Register of Historic Places' Over-the-Rhine Historic District, the building was eligible for HTCs. In partnership with the National Trust Community Investment Corporation and Local Initiatives Support Corporation, TCT secured federal HTCs and a new markets tax credit allocation. These investments leveraged additional funding from city and state partners.

The Leading Roles

HTC redevelopments are often complicated undertakings, but rehabilitating a theater is another level of difficulty. In addition to essential condition issues, the design team had to address accessibility concerns and other aspects of the original design that were not conducive to modern performances or audiences. Such design challenges might seem incompatible with the HTC program, which requires approvals by state and federal reviewers tasked with protecting the building's historic features. Yet, the Emery Theater project actually demonstrates the inherent flexibility of the HTC program, which rewards not only adaptable buildings but also adaptable development teams. With a skilled owner, architect, general contractor, historic consultant and theater consultant on the design team, TCT worked with agency reviewers to ensure that the theater would not only preserve its character-defining features but also achieve modern standards of theatrical production and acoustic design.

This required an extensive scope of work that included not only the fundamentals of roof, masonry and

window repairs, but also restoration of the finishes in the historic entrance lobby, foyer and theater interior. The support spaces were expanded in sensitive ways to house new patron amenities in both original marble-finished waiting rooms and adjacent secondary spaces. To address accessibility on the balcony levels, the team introduced compatible new railings, ADA-compliant box seating and a discreetly located elevator to meet code. The shallow original stage was expanded to meet the performance requirements of live performance theater (in contrast with the original educational/orchestra functions of the space) and the main seating level was regraded to make the slope ADA-compliant. The cumulative effect of the rehabilitation was a distinctive historic theater space that will allow for modern live-theater use and productions. TCT will be able to honor its organizational and architectural history even as it welcomes new generations of young families.

Conclusion: Show Time for HTCs

In 2025, TCT reopened the doors of the historic Emery Theater in time for its new season of programming. State-of-the-art equipment coexists with grand historic features, in a space that will allow TCT to expand existing programming, produce new works and to bring in presented shows never seen in Cincinnati. The theater will increase theater access and affordability for local students, giving more than 97,000 youth the opportunity to visit the theater each year. It's a transformative development for the organization as it approaches its centennial. Ultimately, though, it is a testament to the power of HTCs to transform their communities and create new growth opportunities. With HTCs in the spotlight, the rehabilitation of Cincinnati's historic Emery Theater is earning rave reviews. ♦

Cindy Hamilton is president of Heritage Consulting Group.

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