

Historic Tax Credit Basics

BRAC 05 Conference

May 2006

Atlanta, Georgia



National Park Service
U.S. Department of the Interior

MILITARY SITES and Tax Credits

McClelland Air Force Base, Sacramento, CA

San Diego Naval Training Center, San Diego, CA

Fort Baker, Sausalito, CA

Presidio of San Francisco, San Francisco, CA

Charleston Naval Shipyard, Charleston, SC



What is a Tax Credit?

20% of allowable rehabilitation expenses
returned to the owner,
investors, or long-term
lessees as a credit
against Federal Income Tax

Program Partners of the Rehabilitation Tax Credit Program



National Park
Service , Department
of the Interior
(36 CFR Part 67)



Network of State Historic
Preservation Offices



Internal Revenue Service
(26 CFR Parts 1 and 602 IRC 47)

Qualifications for the 20% Tax Credit:

- must be listed or eligible for listing on the National Register of Historic Places
- is generally 50 years or older
- must be a building
- must be a depreciable property
- must meet the IRS substantial rehabilitation test
- must meet the Secretary of the Interior's Standards

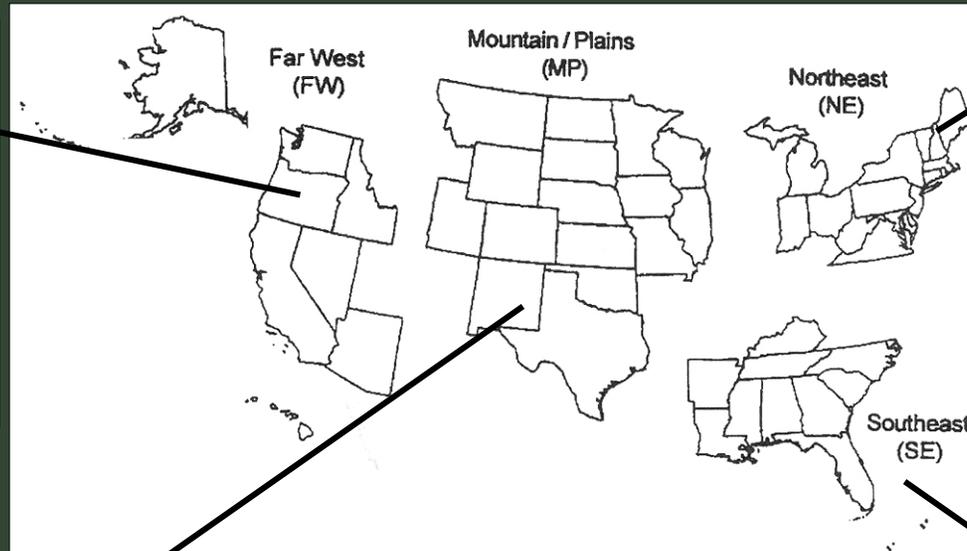


Federal Rehabilitation Tax Credit Program 2005 at a Glance

- \$3.12 billion in private investment leveraged
- 1,101 projects approved
- 52,464 estimated jobs created
- 14,438 housing units created or renovated overall
- 4,863 low and moderate income housing units created

2005 Federal Tax Credits Nationwide

Far West
5% of
completed
projects
\$91 million in
investment



Northeast
47% of
completed
projects
\$1,331 million in
investment

Mountain/Plain
23% of completed
projects
\$1,252 million in
investment

Southeast
25% of completed
projects
\$453 million in
investment

What is the application process?

- owner submits application through the State Historic Preservation Office (SHPO)
- SHPO makes a preliminary review of project and makes recommendation to National Park Service
- NPS makes final review and issues written certification to owner
- owner submits certification to IRS when filing

Form 10-108
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 — EVALUATION OF SIGNIFICANCE

NPS Office Use Only
NHRIS No. _____

NPS Office Use Only
Project No. _____

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets.

1. Name of property: _____
Address of property: Street _____
City _____ State _____ Zip _____

Name of historic district: _____
 National Register district certified

2. Check nature of request:
 certification that the building contributes to the significance of the above-named historic place;
 certification that the structure or building and significance of the above-named historic place;
 certification that the building does not contribute to the significance of the above-named historic place;
 preliminary determination for individual listing;
 preliminary determination that a building does not contribute to the significance of the above-named historic place;
 preliminary determination that a building does contribute to the significance of the above-named historic place.

3. Project contact:
Name _____
Street _____
State _____ Zip _____

4. Owner:
I hereby attest that the information I have provided for certification of historic representations in this application is true to the best of my knowledge and belief.

Organization _____
Social Security or Taxpayer Identification Number _____
Street _____
State _____ Zip _____

NPS Office Use Only
The National Park Service has reviewed the "Historic Preservation Certification Application - Part 1" for the above-listed "certified historic structure" and has determined:

that the rehabilitation described herein is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the appropriate local Internal Revenue Service office. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved or other alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."

that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

Date _____ National Park Service Authorized Signature _____
 See Attachments

PART 1 Evaluation of Significance

Form 10-108a
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 2 — DESCRIPTION OF REHABILITATION

NPS Office Use Only
NHRIS No. _____

NPS Office Use Only
Project No. _____

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets. A copy of this form may be provided to the Internal Revenue Service. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

1. Name of property: _____
Address of property: Street _____
City _____ State _____ Zip _____

Listed individually in the National Register of Historic Places; give date: _____
 Located in a Registered Historic District; specify: _____

Has a Part 1 Application (Evaluation of Significance) been submitted for this property?
If yes, date Part 1 submitted: _____ Date of certification: _____

2. Data on building and rehabilitation project:
Date building constructed: _____
Type of construction: _____
Use(s) before rehabilitation: _____
Proposed use(s) after rehabilitation: _____
Estimated cost of rehabilitation: \$ _____
This application covers phase number _____ of _____ phases
Project/phase start date (est.): _____

3. Project contact:
Name _____
Street _____
State _____ Zip _____

4. Owner:
I hereby attest that the information I have provided is, to the best of my knowledge and belief, true and correct. This application is subject to criminal sanctions of up to five years imprisonment or a fine of \$10,000, or both, if it is determined that the information provided is false or misleading.

Organization _____
Social Security or Taxpayer Identification Number _____
Street _____
State _____ Zip _____

NPS Office Use Only
The National Park Service has reviewed the "Historic Preservation Certification Application - Part 2" for the above-listed "certified historic structure" and has determined:

that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the appropriate local Internal Revenue Service office. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved or other alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."

that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

Date _____ National Park Service Authorized Signature _____
 See Attachments

PART 2 Historic Preservation Certification Application

Form 10-108c
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

HISTORIC PRESERVATION CERTIFICATION APPLICATION
REQUEST FOR CERTIFICATION OF COMPLETED WORK

NPS Office Use Only:
NHRIS No. _____

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the appropriate reviewing office. If a Part 2 application has not been submitted in advance of project completion, it must accompany this Request for Certification of Completed Work. A copy of this form will be provided to the Internal Revenue Service. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

1. Name of property: _____
Address of property: Street _____
City _____ State _____ Zip _____

Is property a certified historic structure? yes no. If yes, date of certification by NPS: _____
or date of listing in the National Register: _____

2. Data on rehabilitation project:
National Park Service assigned rehabilitation project number: _____
Project starting date: _____
Rehabilitation work on this property was completed and the building placed in service on: _____
Estimated costs attributed solely to the rehabilitation of the historic structure: \$ _____
Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ _____

3. Owner: (space on reverse for additional owners)
I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed rehabilitation meets the Secretary's "Standards for Rehabilitation" and is consistent with the historic character of the property or the district in which it is located. I also attest that I own the property described above. I understand that fabrication of false representations in this application is subject to criminal sanctions of up to five years imprisonment or a fine of \$10,000, or both, if it is determined that the information provided is false or misleading.

Name _____ Signature _____ Date _____
Organization _____
Social Security or Taxpayer Identification Number _____
Street _____ City _____
State _____ Zip _____ Daytime Telephone Number _____

NPS Office Use Only
The National Park Service has reviewed the "Historic Preservation Certification Application - Part 2" for the above-listed "certified historic structure" and has determined:

that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the appropriate local Internal Revenue Service office. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved or other alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."

that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

Date _____ National Park Service Authorized Signature _____
 See Attachments

PART 3 Certification of Completed Work

Components of a Historic Preservation Certification Application

Part I-- identifies whether a property is eligible for tax credits.



Capitol Hill Historic District
Washington, DC

can be part of a National
Register District

Form 15-188
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

OMB Approved
No. 1024-0008

**HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 — EVALUATION OF SIGNIFICANCE**

NPS Office Use Only

APRIS No. _____ Project No. _____

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach extra sheets.

1. Name of property:
Address of property: Street _____ City _____ County _____ State _____ Zip _____

Name of historic district:
 National Register district certified state or local district potential historic district

2. Check nature of request:
 certification that the building contributes to the significance of the above-named historic district (or National Register property) for the purpose of rehabilitation.
 certification that the structure or building and, where appropriate, the land area on which such a structure or building is located contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.
 certification that the building does not contribute to the significance of the above-named district.
 preliminary determination for individual listing in the National Register.
 preliminary determination that a building located within a potential historic district contributes to the significance of the district.
 preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

3. Project contact:
Name _____
Street _____ City _____
State _____ Zip _____ Daytime Telephone Number _____

4. Owner:
I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above. I understand that specification of actual representations in this application is subject to criminal penalties of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.
Name _____ Signature _____ Date _____
Organization _____
Social Security or Taxpayer Identification Number _____
Street _____ City _____
State _____ Zip _____ Daytime Telephone Number _____

NPS Office Use Only

The National Park Service has reviewed the "Historic Preservation Certification Application -- Part 1" for the above-named property and hereby determines that the property:

contributes to the significance of the above-named district (or National Register property) and is a "certified historic structure" for the purpose of rehabilitation.
 contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes in accordance with the Tax Treatment Extension Act of 1980.
 does not contribute to the significance of the above-named district.

Preliminary Determinations:

appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.
 does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.
 appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.
 appears to contribute to the significance of a registered historic district but is outside the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS.
 does not appear to qualify as a certified historic structure.

Date _____ National Park Service Authorized Signature _____ National Park Service Office/Telephone No. _____
 See Attachments



Chrysler Building
New York, NY

individually
listed property

BRAC Sites are generally listed as District



San Diego Naval Training Center



Functionally related complexes within a district will be reviewed together. Individual buildings will be reviewed separately.

MULTIPLE BUILDINGS FUNCTIONALLY RELATED HISTORICALLY

2. Individually listed in the National Register; multiple ownership parcels within property

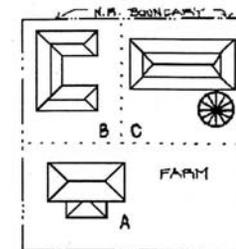
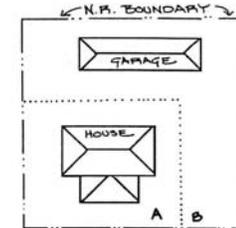
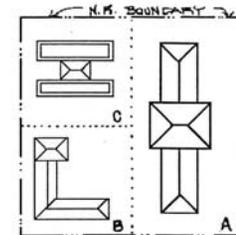
Project numbers: Multiple – one per ownership parcel

Fees: Multiple – one per ownership parcel

Scope of Review for Part 1: Determination that buildings are functionally related historically; evaluation of significance of each building to entire National Register listing. Non-contributing buildings not eligible for 20% historic ITC but may be eligible for the 10% non-historic ITC.

Scope of Review for Part 2: All rehabilitation work within each ownership parcel. Inappropriate work on non-contributing buildings within each ownership parcel may be cause for denial of certification of rehabilitation if it affects the "historic qualities, integrity or site, landscape features, and environment of the certified historic structure(s)." Sufficient loss of National Register qualities of complex may result in delisting.

Appeal Rights: Part 1 determination of contributing or non-contributing buildings; Part 2 denial.



PART 2 -- Historic Preservation Certification Application

Form 10-158a
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

OMB Approval
No. 1024-0099

**HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 2 — DESCRIPTION OF REHABILITATION**

NPS Office Use Only
NRHS No. _____

NPS Office Use Only
Project No. _____

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach extra sheets. A copy of this form may be provided to the Internal Revenue Service. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form, in the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

1. Name of property: _____
Address of property: Street _____
City _____ County _____ State _____ Zip _____
 Listed individually in the National Register of Historic Places; give date of listing: _____
 Located in a Registered Historic District; specify: _____
Has a Part 1 Application (Evaluation of Significance) been submitted for this project? yes no
If yes, date Part 1 submitted: _____ Date of certification: _____ NPS Project Number: _____

2. Data on building and rehabilitation project:
Date building constructed: _____ Total number of housing units before rehabilitation: _____
Type of construction: _____ Number that are low-moderate income: _____
Used before rehabilitation: _____ Total number of housing units after rehabilitation: _____
Proposed used after rehabilitation: _____ Number that are low-moderate income: _____
Estimated cost of rehabilitation: _____ Floor area before rehabilitation: _____
This application covers phase number _____ of _____ phases Floor area after rehabilitation: _____
Project/phase start date (est.) _____ Completion date (est.) _____

3. Project contact:
Name _____
Street _____ City _____
State _____ Zip _____ Daytime Telephone Number _____

4. Owner:
I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.
Name _____ Signature _____ Date _____
Organization _____
Social Security or Taxpayer Identification Number _____
Street _____ City _____
State _____ Zip _____ Daytime Telephone Number _____

NPS Office Use Only
The National Park Service has reviewed the "Historic Certification Application — Part 2" for the above-named property and has determined:
 that the rehabilitation described herein is consistent with the historic character of the property or the district in which it is located and that the project meets the Secretary of the Interior's "Standards for Rehabilitation." This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is completed.
 that the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's "Standards for Rehabilitation" if the attached conditions are met.
 that the rehabilitation or proposed rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

Date _____ National Park Service Authorized Signature _____ National Park Service Office/Telephone No. _____
 See Attachments

- initiate early consultation with SHPO

- submit at the design development stage of the design

- describe the proposed work as clearly as possible

- provide thorough documentation of existing conditions

PART 3 -- Certification of Completed Work

Form 10-108a
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

CMB Approval
No. 1204-0009

**HISTORIC PRESERVATION CERTIFICATION APPLICATION
REQUEST FOR CERTIFICATION OF COMPLETED WORK**

NPS Office Use Only:
NPS No. _____

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the appropriate reviewing office. If a Part 2 application has not been submitted in advance of project completion, it must accompany this Request for Certification of Completed Work. A copy of this form will be provided to the Internal Revenue Service. Type or print clearly in black ink. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

1. Name of property: _____
Address of property: Street _____
City _____ County _____ State _____ Zip _____
Is property a certified historic structure? yes no If yes, date of certification by NPS: _____
or date of listing in the National Register: _____

2. Data on rehabilitation project:
National Park Service assigned rehabilitation project number: _____
Project starting date: _____
Rehabilitation work on this property was completed and the building placed in service on: _____
Estimated costs attributed solely to the rehabilitation of the historic structure: \$ _____
Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ _____

3. Owner: (space on reverse for additional owners)
I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed rehabilitation meets the Secretary's "Standards for Rehabilitation" and is consistent with the work described in Part 2 of the Historic Preservation Certification Application. I also attest that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.

Name _____ Signature _____ Date _____
Organization _____
Social Security or Taxpayer Identification Number _____
Street _____ City _____
State _____ Zip _____ Daytime Telephone Number _____

NPS Office Use Only
The National Park Service has reviewed the "Historic Preservation Certification Application -- Part 2" for the above-listed "certified historic structure" and has determined:
 that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the appropriate local Internal Revenue Service office. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."
 that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

Date _____ National Park Service Authorized Signature _____ National Park Service Office/Telephone No. _____
 See Attachments

• must be submitted after all work is completed

• photos of completed work must show work completed as proposed in Part 2

• on functionally related complexes, Part 3 is given when all buildings are completed



McClelland Air Force Base



officers quarters at McClelland now used as hotel suites



hangars at McClelland now used for civil aeronautics



The Naval Training Center in San Diego will become a multi-use office, retail, and residential complex.

historic post card



proposed design



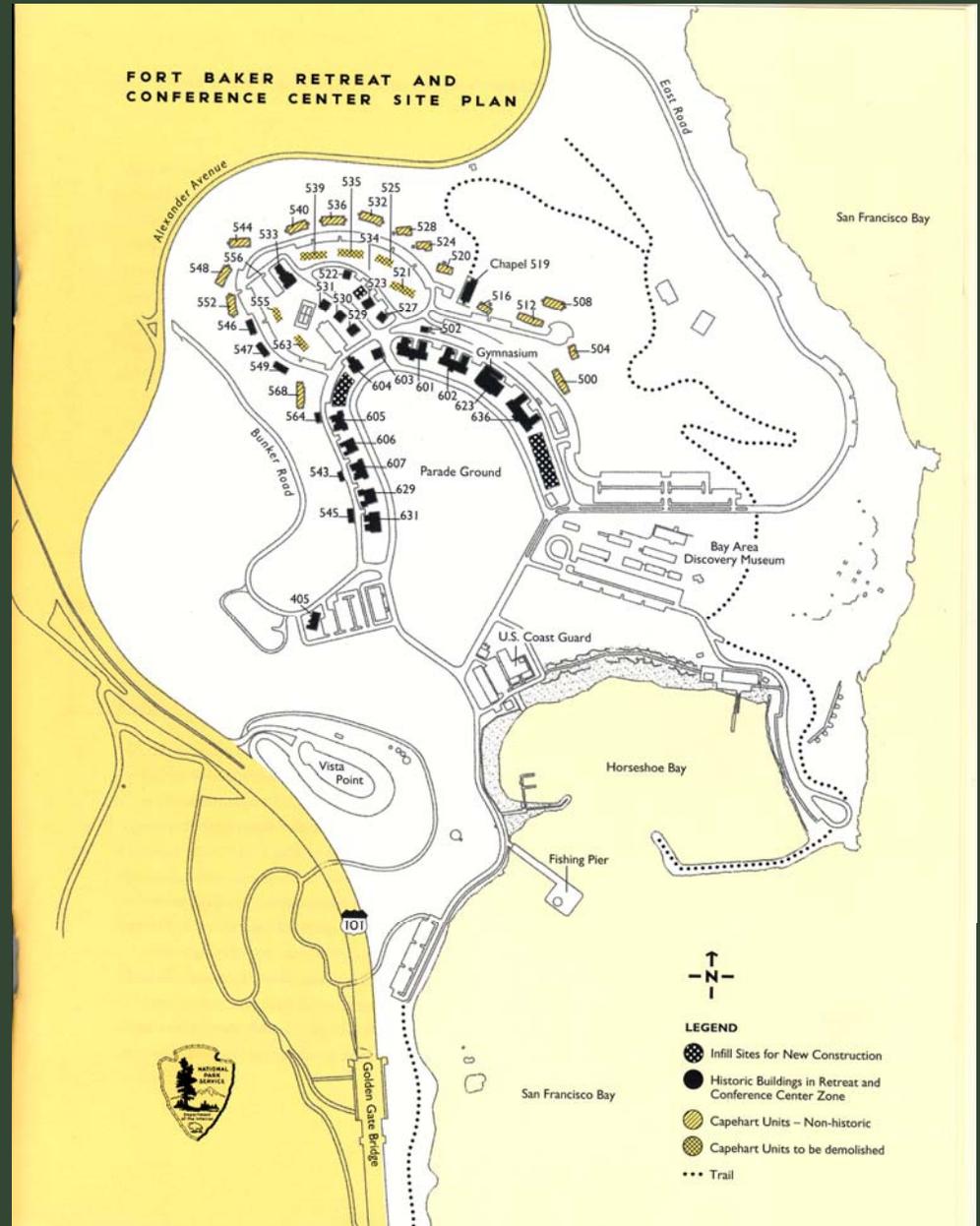
new landscaping
installation
at the San Diego Naval
Training Center





**Ft. Baker now part of the NPS Golden
Gate Recreational Area**

Ft. Baker will become a retreat and conference center. Project includes rehabilitation of historic buildings as well as new construction on the site.





**new construction and
guest parking to be
located in areas currently
occupied by non-historic
structures**

Presidio of San Francisco







The Bay School,
Presidio of San Francisco



Charleston Naval Shipyard





sectors of the waterfront
are designated public
recreational areas



Rehabilitation Standards



The Secretary
of the Interior's
Standards for
Rehabilitation &

Illustrated Guidelines for Rehabilitating Historic Buildings



U.S. Department of the Interior
National Park Service
Cultural Resources
Heritage Preservation Services

REHABILITATION

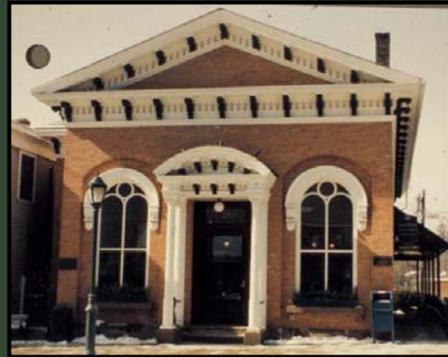
“...making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical...values.”

Standards call for:

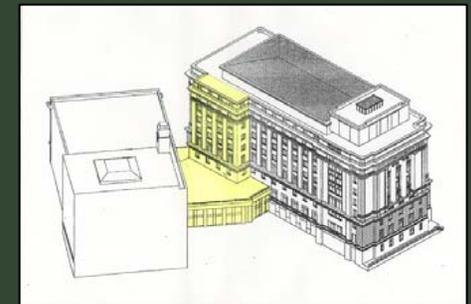
1. Repair and retain rather than replace...



2. Retain the historic character of a building even if its use changes...



3. New additions or related new construction must be compatible with the historic character of the property...

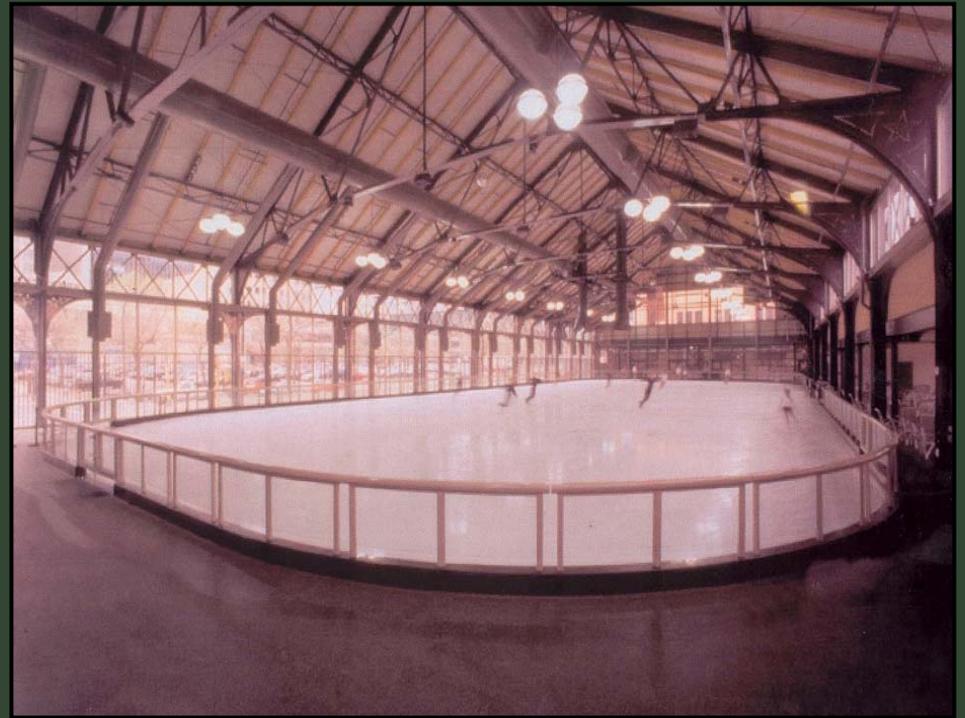


STANDARD 1: FIND AN APPROPRIATE USE



Milwaukee Depot to Ice Rink

Minneapolis, MN



STANDARD 2: PRESERVE HISTORIC CHARACTER





identify historically significant spaces and features and plan new changes around them





retain interior circulation spaces such as lobbies, corridors, and stairs





retain historic
character with
compatible
interior
treatments



STANDARD 3: DON'T CREATE A FALSE SENSE OF HISTORY

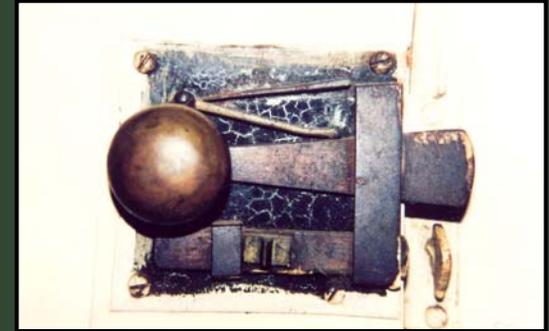


STANDARD 4: RESPECT CHANGES THAT HAVE ACQUIRED HISTORIC SIGNIFICANCE



STANDARD 5:

PRESERVE DISTINCTIVE
FEATURES THAT CHARACTERIZE
A PROPERTY



Alexander Coryell House
Lambertville, NJ

STANDARD 6:

REPLACEMENT OF MISSING
FEATURES SHALL BE
SUBSTANTIATED BY
DOCUMENTARY, PHYSICAL,
OR PICTORIAL EVIDENCE.
REPAIR DETERIORATED
FEATURES.



use physical and pictorial
evidence to reconstruct lost
features.....

retain and repair historic windows.....



STANDARD 7:

USE THE GENTLEST MEANS
POSSIBLE TO CLEAN HISTORIC
MATERIALS.

damaging results of
abrasive cleaning



STANDARD 8: PROTECT ARCHEOLOGICAL FEATURES.



STANDARD 9:

NEW ADDITIONS AND
RELATED NEW
CONSTRUCTION SHALL BE
COMPATIBLE WITH THE
MASSING, SIZE, SCALE, AND
CHARACTER OF THE
HISTORIC RESOURCE.



compatible addition

STANDARD 10:

NEW ADDITIONS SHALL BE UNDERTAKEN IN A MANNER THAT IF REMOVED IN THE FUTURE, THE ESSENTIAL FORM AND INTEGRITY OF THE HISTORIC PROPERTY AND ITS ENVIRONMENT WOULD BE UNIMPAIRED.



before rehabilitation



proposed addition



approved design

additions must respect
the historic character of the
historic building

WWW.CR.NPS.GOV/HPS/TPS



Web Tax Incentive Guide

Incentives!

A GUIDE TO THE FEDERAL HISTORIC PRESERVATION TAX INCENTIVES PROGRAM FOR INCOME-PRODUCING PROPERTIES

[Program Essentials](#) [Application Basics](#) [The Review Process](#) [Meeting the Standards for Rehabilitation](#) [Avoiding Incompatible Work](#)



Pennrose Developers, Philadelphia, 1996

Incentives!

Technical Preservation Services (TPS) has developed this information program to assist historic building owners, preservation consultants, community officials, architects and developers.

- ▶ **Program Essentials** answers questions about the 20% federal tax credit for rehabilitating historic buildings.
- ▶ **Application Basics** and **The Review Process** provide general guidance on the preparation and submission of application forms documentation requirements, timing, reviews, and the overall decision-making process.
- ▶ **Meeting the Standards for Rehabilitation** explains how the Secretary of the Interior's Standards for Rehabilitation are applied to project work.
- ▶ **Avoiding Incompatible Work** shows examples of compatible and incompatible approaches to rehabilitation work.



This website provides basic information on the 20% tax credit. It is not intended to replace the more complete TPS program material [online](#).

[Home](#) | [TPS](#) | [HPS](#) | [Links to the Past](#) | [ParkNet](#) | [U.S. Department of the Interior](#) | [FirstGov](#) | [Privacy & Disclaimer](#) | [FOIA](#) | [Search](#)

An Expanded Guide to the Tax Incentives Program
<http://www.cr.nps.gov/hps/tps/tax/incentives/index.htm>

Antonio Aguilar
Historical Architect
Technical Preservation Services



National Park Service
U.S. Department of the Interior