

Rehabilitation Tax Credits, the *Secretary of the Interior's Standards for Rehabilitation*, and *Guidelines for Rehabilitating Historic Buildings*

Presentation by: Jeff Adolphsen, RLA
Restoration Specialist
North Carolina State Historic Preservation Office

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The federal and state tax credits for the rehabilitation of certified historic buildings are some of the largest economic incentives available to property owners. Since 1976, when the federal income-producing tax credit was first made available and since 1998 when the state's income-producing piggyback and non income-producing tax credits became available, there have been 2,712 projects with a total investment of \$1.54 billion. These projects are as diverse as is the culture and economy of the state, and they range from modest single-family residences, to small simple storefronts in rural and urban centers, to large office buildings, to schools, mills, and industrial complexes.

When reviewing these projects, the North Carolina State Historic Preservation Office (HPO) and the National Park Service (NPS) use the *Secretary of the Interior's Standards for Rehabilitation* and accompanying *Guidelines for Rehabilitating Historic Buildings* to judge the appropriateness of the proposed work to the historic property. The Standards apply to all historic resources – buildings, landscapes, districts, sites, and objects; whereas, the Guidelines are tailored to the specific resource. A general familiarity with the *Standards* and *Guidelines* is suggested for those who frequently work with historic resources, such as architects, property owners and managers, and developers.

- If you are not sure if your community has a historic district or building, look at the HPO GIS web map service at: <http://gis.ncdcr.gov/hpoweb/>. At this site, the following property designation types are mapped: National Register, Study List, Determined Eligible, local landmarks and districts, and base data.
- The HPO has begun to create PDFs of nominations of the state's approximately 2,800 National Register listings. This list is available at: <http://www.hpo.ncdcr.gov/NR-PDFs.pdf>. Nomination PDFs for listings made since 2006 are created from digital nomination files and include color digital photographs. PDFs of nominations prior to 2006 are made from scans of paper photocopies of nominations, and are being completed in alphabetical order by county. All are searchable insofar as possible, though some PDFs made from scans of older, lower quality photocopies may not be fully searchable.
- For additional information about the National Register of Historic Places and the difference between local historic districts and National Register of Historic Places districts look at the National Register fact sheets at the HPO website at: <http://www.hpo.ncdcr.gov/nrhome.htm>.
- For additional information about the federal and state income-producing rehabilitation tax credits, the state mill tax credits, and the state non income-producing rehabilitation tax credits look at the tax credit fact sheets at the HPO website at: <http://www.hpo.ncdcr.gov/tchome.htm>.
- Reviewing agencies, such as the HPO and NPS, use the *Secretary of the Interior's Standards for Rehabilitation* and the *Guidelines for Rehabilitating Historic Buildings* to judge the appropriateness of the proposed work to historic buildings. The *Standards* and *Guidelines* can be found at the NPS website at: http://www.nps.gov/hps/tps/standguide/rehab/rehab_index.htm.
- Finally, remember to contact the HPO early if you or someone you are working with intends to undertake a tax credit project. For a list of HPO staff territories refer to the following links at the HPO website: Survey and National Register Branch: <http://www.hpo.ncdcr.gov/spbranch.htm> or Restoration Services Branch: <http://www.hpo.ncdcr.gov/rebranch.htm>.