# **Historic Preservation Tax Incentives**









New York State Office of Parks, Recreation and Historic Preservation

# Federal Historic Tax Credit Program

- 20% tax credit on project's qualified rehabilitation expenditures.
- Tax Credit is a dollar-for-dollar reduction on federal income taxes
- Three-part application process
  - •Part 1 Historic Significance
  - •Part 2 Proposed Project
  - •Part 3 Completed Work



Knox Street Apartments, Albany
Rehabilitation of apartments in 18 townhouses

# **New York State Commercial Program**

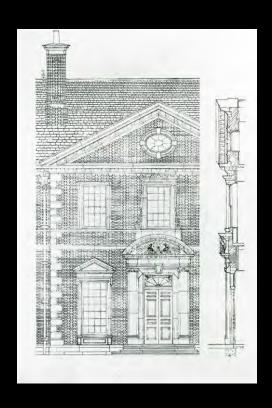
- 20 % tax credit for commercial properties with QRE's greater than 2.5 million
- 30% tax credit for commercial properties with QRE's less than 2.5 million
- Must be located in a qualified census tract
- NYS application is the same as the Federal application





# Qualified Rehabilitation Expenses

- Construction related expenses
- Architect/Engineer fees
- Mechanical/Plumbing expenses
- https://www.nps.gov/tps/taxincentives/taxdocs/qualifiedrehabilitation-expendituresirs-032022.pdf

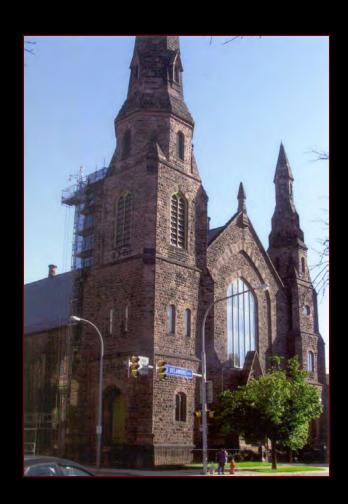


# Non-qualifying Expenditures

- Acquisition costs
- Appliances, Cabinets, Carpeting (if tacked in place)
- Demolition costs (removal of a building on property site)
- Construction costs associated with a new addition
- Feasibility studies, Financing fees, Leasing expenses
- Landscaping, Outdoor lighting remote from building, Parking lots and paving

# Eligibility

- Building must be an income producing property
- Listed or eligible for listing in National Register
- Contribute to an eligible/listed historic district (Certified Historic Structure)
- Certified Historic Structures must be listed within 30 months of taking the credit
- Meet the Substantial Rehabilitation Test



#### Substantial Rehabilitation Test

- Cost of rehabilitation must exceed the "adjusted basis" of the property
- How to determine adjusted basis
  - Subtract cost of land (B) at time of purchase from purchase price of property (A).
  - Subtract depreciation taken for an income-producing property (C).
  - Add the costs of any capital improvements since purchasing the property (D).
  - A B C + D = adjusted basis

# **Application: Part 2 Narrative**

- Describe in detail the building's existing interior and exterior condition.
- Explain work that will occur to these features/in these spaces.
- Work should meet the Secretary of the Interior's Standards for Rehabilitation

Property Name		CERTIFICATION APPLICATION – PART 2		NPS Office Use Only Project Number:	
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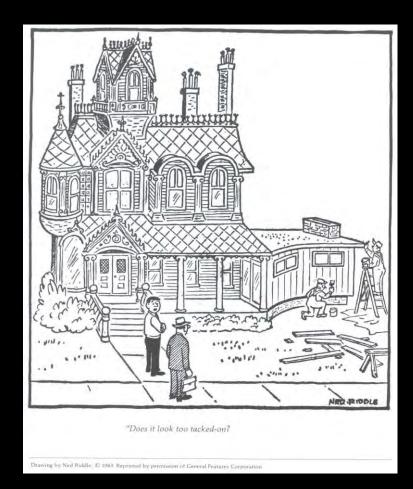
### Part 2: Documenation

#### Wood Windows The drawings below show the details required to document existing historic windows and any replacement windows. The specific information needed about each element is noted in parentheses. Note that the section drawing on the right shows the relationship of the window sash to the exterior wall plane. brick mold (general shape and dimension) jamb blind stop (dimension) sash top rail parting bead (height and putty bevel) muntin (shape, width, and depth of meeting rail (height) putty bevel (depth: dimension from the such face to the glass surface bottom rail (height) (height and slope) (distance from wall face to window)

- Window Survey/drawings/manufac turer cut sheets
- Photographs labeled and keyed to floor plans
- Complete set of construction drawings

#### **Review Process**

- Submit two hard copies of complete application to the New York State Historic Preservation Office (SHPO) for review.
- SHPO will work with applicant to create a project that meets the Standards.
- SHPO forwards completed application to NPS for their review and approval
- We recommend initiating consultation with SHPO early to ensure the rehabilitation meets project goals and code requirements, while meeting the Standards.



1963

# Part 3 Application

- Part 3 application is submitted to SHPO once work has been completed.
- Part 3 documents via photographs that all work was completed as specified in the Part 2 application.
- Application forwarded to NPS for their review and approval.

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#### What is Rehabilitation?





"...the process of returning a building or buildings to a state of utility, through repair or alteration, which makes possible an efficient use while preserving those portions and features of the building and its site and environment which are significant to its historic, architectural, and cultural values as determined by the Secretary [of the Interior]"

-36 Code of Federal Regulations (CFR) 67.2(b)

McKibben Street, Brooklyn, Rehabilitation of factory complex for affordable industrial work-spaces retained industrial jobs in the community

# Secretary of the Interior's Standards For Rehabilitation





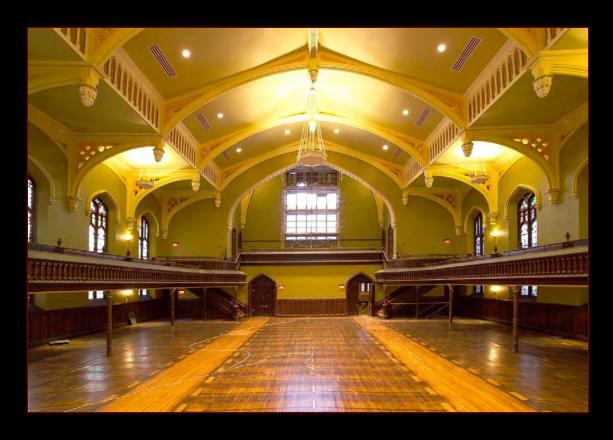


RETAIN existing historic materials

**REPAIR** damaged historic materials

REPLACE in kind (if possible) severely deteriorated materials that cannot be repaired

# Preserve Important Interior Spaces



Public assembly spaces can be the most significant interior spaces of certain building types

## Preserve Historic Floor Plan





The organization of a building, its sequence of spaces and circulation patterns, is important in conveying its historic context, character and development

# Preserve Distinctive Features



# Preserve Historic Windows

- Historic windows are character-defining features of a building and should be retained and repaired when possible
- Windows that cannot be repaired should be replaced in kind and should match the historic in appearance, material, pane size and configuration, dimensions and muntin profiles.



#### Online Resources

- National Park Service Technical **Preservation Services** 
  - Before you apply: incentives/before-you-apply.htm
  - NPS Preservation Briefs: preserve/briefs.htm
  - NPS Preservation Tech Notes: preserve/tech-notes.htm
  - IRS FAQ:



## PRESERVATION BRIEFS

#### The Preservation and Reuse of Historic Gas Stations

HISTORIC INTERIOR

SPACES NUMBER 3

Preserving Historic Corridor Doors and Glazing in High-Rise Buildings

Technical Preservation Services National Park Service

Chad Randl

Unless your tank is empty, gasoline stations rarely attract attention. Yet, for the past hundred years gas stations have occupied prime locations on main streets and suburban corners, on small town roads, and along early highways. They are one of America's most common commercial building types and are emblematic of the twentieth century. Surviving historic stations are physical reminders of the transportation revolution and the influence of increased mobility on the landscape. They are a reflection of car culture, pop culture, corporate standardization, and an era of customer ervice that today seems quaint.

Many of these now historic gas stations are deteriorating or abandoned (Fig. 1). Changing land use patterns have oncentrated new development along commercial s eyond the downtown and neighborhood locations where many historic stations survive. Interstates have

1930s station in Milwankee, WI, was later rehabilitated for use as a coffee shop Photo: Robert Olin, Sherman Perk.

what are now secondary roads. Small buildings and small lots, unresolved environmental issues, and a relentless push for standardization are all challenges to

Across the United States, however, gas stations are slowly being rediscovered for their historic significano They have even been included on statewide endangered property lists. Once spurned as out of place incursions or eyesores, historic stations are increasingly appreciated for their contribution to the character of a neighborhood and the way they are easily adapted for new uses. This Preservation Brief provides guidance on assessing the significance of historic gas stations and encourages their preservation by providing information on the maintenance and repair of existing structures. This Brief also describes appropriate rehabilitation treatments, including conversion for new functions

when the historic use is no longer feasible

The unique features and characteristics that define historic gas stations can be respected and preserved through sensitive alterations and ensures that the building continues to contribute to the character and vitality of its community.

#### Historical Background

depots on the edge of town, gasoline smaller glass or metal dispenser and then poured by hand. With the increasing availability of the motor car and the 1905 invention of the gas pump,



often rich in distinctive features and muterials. Glass door panels with gold leaf lettering, glass transoms and side-lights, woodwork and wainscoting all provide a physical connection to the way business was conducted in the late 19th century. Moreover, they display a level of detail, and quality of material and craftsmanship that are rare in new construction. Some of the same characteris ties that make historic corridors significant and unique, however, may present a challenge to their sensitive rehabilitation

A primary difficulty lies in bringing historic features and materials "up to code." Because successive building regulations are rarely applied retroactive a historic structure may be decades - or even a century - out of step with current life safety standards. When such a

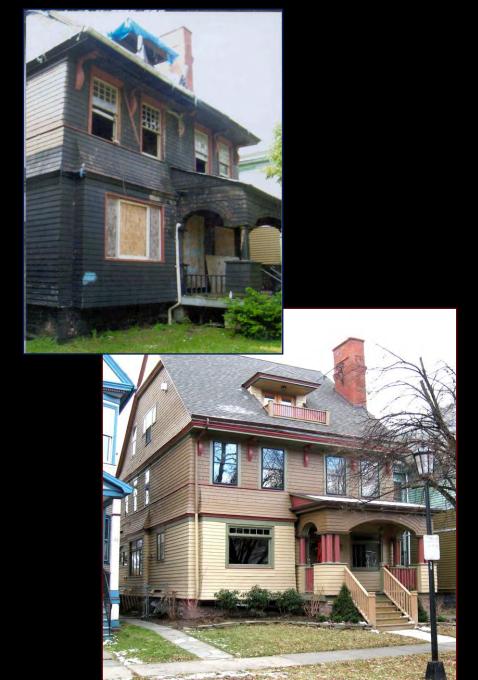
building undergoes a major rehabi tion or change in occupancy cla tion, the owner is usually required modern codes written primarily for construction. Among other provis current building codes often requi assemblies and materials provide a ified level of fire resistance. Histor doors, transoms and sidelights are mon corridor features that are unlil meet such resistance ratings (

Building code enforcement has tionally favored replacing existing rials and assemblies with new co tion of known fire rating. In rece years, however, regulatory and teel solutions have better reconciled his features with life safety and buildi code requirements. Rehabilitation



the continuing use of historic gas station properties.













Lofts on Willow, Syracuse

Warehouse with unusual interior columns adapted for residential lofts







# State Historic Preservation Office (SHPO)

New York State Office of Parks, Recreation and Historic Preservation

Division for Historic Preservation

Field Services Bureau

Peebles Island State Park PO Box 189 Waterford, NY 12188

(518) 237-8643

www.nysparks.com/shpo

