



WISCONSIN
HISTORICAL
SOCIETY

Tax Credits for Historic Building Rehabilitation & Substitute Materials

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From the State Historic Preservation Office

August 15, 2022

Tax Credits for Historic Building Rehabilitation



20% & 20% Income-Producing

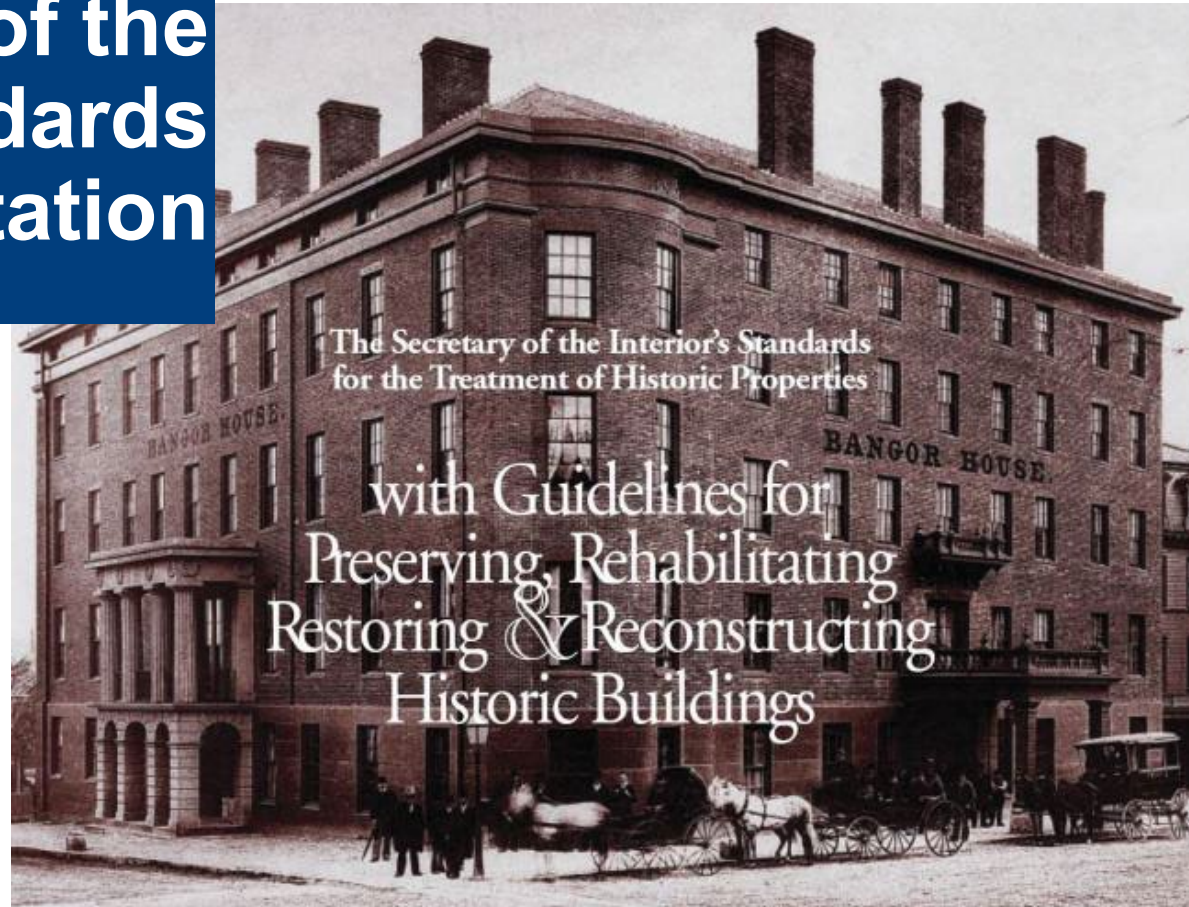
20% credit for eligible rehabilitation costs on State income tax, 20% of eligible rehabilitation costs on Federal income tax

25% Homeowner

25% credit of eligible rehabilitation costs on State Income taxes



Best Practices Secretary of the Interior's Standards for Rehabilitation



*****Retain historic identity and integrity***

Standard 6

*“Deteriorated **historic features shall be repaired rather than replaced.** Where severity of deterioration requires replacement of distinctive feature, the new feature shall match the old in design, color, texture and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical or pictorial evidence.”*



Technical Preservation Services

National Park Service
U.S. Department of the Interior



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How to Preserve Historic Properties

Technical Preservation Services provides technical assistance and guidance on the preservation of historic properties. Our publications have become the basis for responsible care of historic buildings and are routinely referenced by preservation professionals, local design review commissions, state and federal agencies, students, and historic property owners.

Articles

Have you ever wondered how a Preservation Brief is revised? Read about it in the article [Revising Preservation Brief 14](#).



Preservation Briefs provide in-depth information on preservation. Many provide guidance on the appropriate building materials such as slate roofing, plaster, and architectural features including storefronts and porches. A specific building type such as historic gas station publication series covers broader themes such as character and making historic buildings accessible.

Preservation Tech Notes provide practical information on innovative techniques for successfully maintaining historic buildings.

The preservation of **Cultural Landscapes** presents unique challenges. These historic resources range in scale from small parcels of land. And they include all types of resources from archaeological sites for Indian tribes to roadside features of the early 20th century.

Technical Preservation Services

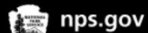
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Cultural Resources

- National Register of Historic Places
- National Historic Landmarks
- Historic Preservation Grants
- National Center for Preservation Technology and Training

National Park Service

- Find a Park
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EXPERIENCE YOUR AMERICA™

Preservation Briefs

Preservation Briefs provide information on **preserving**, **rehabilitating**, and **restoring** historic buildings. These NPS Publications help historic building owners recognize and resolve common problems prior to work. The briefs are especially useful to **Historic Preservation Tax Incentives Program** applicants because they recommend methods and approaches for rehabilitating historic buildings that are consistent with their historic character.

Some of the web versions of the Preservation Briefs differ somewhat from the printed versions. Many illustrations are new and in color rather than black and white; Captions are simplified and some complex charts are omitted. To order hard copies of the Briefs, see [Printed Publications](#).

- Cleaning and Water-Repellent Treatments** for Historic Masonry Buildings
- Repointing Mortar Joints** in Historic Masonry Buildings
- Improving Energy Efficiency** in Historic Buildings
- Roofing** for Historic Buildings
- The Preservation of Historic **Adobe Buildings**
- Dangers of Abrasive Cleaning** to Historic Buildings
- The Preservation of Historic Glazed Architectural **Terra-Cotta**
- Aluminum and Vinyl Siding** on Historic Buildings: The Appropriateness of Substitute Materials for Resurfacing Historic Wood Frame Buildings
- The Repair of Historic **Wooden Windows**
- Exterior **Paint Problems** on Historic Woodwork
- Rehabilitating Historic **Storefronts**
- The Preservation of Historic Pigmented **Structural Glass**
- The Preservation of Historic **Signs**
- The Preservation and Repair of Historic **Log Buildings**
- The Maintenance and Repair of Architectural **Cast Iron**
- Painting** Historic Interiors
- The Repair, Replacement, and Maintenance of Historic **Slate Roofs**
- The Preservation and Repair of Historic **Clay Tile Roofs**
- Mothballing** Historic Buildings
- Making Historic Properties **Accessible**
- The Preservation and Repair of Historic **Stained and Leaded Glass**
- Applied Decoration for Historic Interiors: Preserving Historic **Composition Ornament**
- Understanding Old Buildings: The Process of **Architectural Investigation**
- Protecting **Cultural Landscapes**: Planning, Treatment and

nps.gov/tps/how-to-preserve

Wisconsinhistory.org/Records/Article.CS15265



SOI Standards for Rehabilitation

Wisconsin Historical Society

Substitute Materials in Historic Buildings

PROS

- Successfully used in many rehabilitation/preservation projects
- Can be cost effective
- Can accurately duplicate visual qualities of historic material

CONS

- Raises philosophical ?'s
- Inappropriate choice or improper installation can harm integrity of historic materials
- Can destroy historic integrity of resource

Evaluating Substitute Materials in Historic Buildings

1. Is replacement necessary?
2. Amount of material and location of replacement material is evaluated in relation to historic character
3. Is there historic precedent for substitute material
4. Appropriateness of substitute material (appearance, application, physical compatibilities with historic material)



Potential Alternatives



Asphalt Shingles



Cast Stone



Cast Aluminum



****HISTORIC TAX CREDIT PROJECTS ARE REVIEWED ON A CASE-BY-CASE BASIS**





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Thank you!

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