

# Tax Credits for Historic Building Rehabilitation & Substitute Materials

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### 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

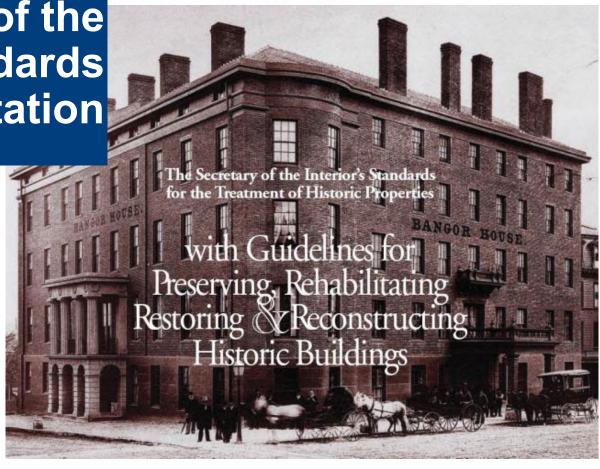
25% credit of eligible rehabilitation costs on State Income taxes





#### **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."







About The Standards Tax Incentives How To Preserve Sustainability Historic Surplus Property

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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**

About

The Standards

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

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Preservation Briefs provide in-depth informatio preservation. Many provide guidance on the approbuilding materials such as slate roofing, plaster, a architectural features including storefronts and po specific building types such as historic gas station publication series covers broader themes such as character and making historic buildings accessible

Preservation Tech Notes provide practical infor innovative techniques for successfully maintaining

The preservation of Cultural Landscapes preser These historic resources range in scale from sma land. And they include all types of resources from for Indian tribes to roadside features of the early

#### **Cultural Resources**

National Register of Historic Places

Historic Preservation Grants

National Center for Preservation Technology and Training

#### 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.

- 1 Cleaning and Water-Repellent Treatments for Historic Masonry Buildings
- 2 Repointing Mortar Joints in Historic Masonry Buildings
- 3 Improving Energy Efficiency in Historic Buildings
- 4 Roofing for Historic Buildings
- 5 The Preservation of Historic Adobe Buildings
- Dangers of Abrasive Cleaning to Historic Buildings
- The Preservation of Historic Glazed Architectural Terra-
- Aluminum and Vinyl Siding on Historic Buildings: The Appropriateness of Substitute Materials for Resurfacing Historic Wood Frame Buildings
- 9 The Repair of Historic Wooden Windows
- 10 Exterior Paint Problems on Historic Woodwork
- 11 Rehabilitating Historic Storefronts
- 12 The Preservation of Historic Pigmented Structural Glass

- 25 The Preservation of Historic Signs
- 26 The Preservation and Repair of Historic Log Buildings
- 27 The Maintenance and Repair of Architectural Cast Iron
- 28 Painting Historic Interiors
- 29 The Repair, Replacement, and Maintenance of Historic Slate
- 30 The Preservation and Repair of Historic Clay Tile Roofs
- 31 Mothballing Historic Buildings
- 32 Making Historic Properties Accessible
- 33 The Preservation and Repair of Historic Stained and **Leaded Glass**
- 34 Applied Decoration for Historic Interiors: Preserving Historic **Composition Ornament**
- 35 Understanding Old Buildings: The Process of Architectural Investigation
- 36 Protecting Cultural Landscapes: Planning, Treatment and

National Historic Landmarks

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nps.gov/tps/how-to-preserve

Wisconsinhistory.org/Records/Article.CS15265





## 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







### Thank you!

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