

Architecture Committee

October 17, 2022



TEXAS HISTORICAL COMMISSION

AGENDA ARCHITECTURE COMMITTEE

The Stella Hotel
Celeste Ballroom
4100 Lake Atlas Dr.
Bryan, TX 77807
October 17, 2022
9:30 a.m.

(or upon adjournment of the 9 a.m. Archeology Committee, whichever occurs later)

This meeting of the THC Architecture Committee has been properly posted with the Secretary of State's Office according to the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code. The members may discuss and/or take action on any of the items listed in the agenda.

1. Call to Order — *Committee Chair Limbacher*
 - A. Committee member introductions
 - B. Establish quorum
 - C. Recognize and/or excuse absences
2. Consider approval of the July 25, 2022 Architecture Committee meeting minutes — *Limbacher*
3. Division of Architecture update and Committee discussion, including updates on staffing, federal and state architectural reviews, courthouse preservation, disaster assistance, trust fund grants, and historic preservation tax credit projects — *Brummett* (Item 10.1)
4. Consider adoptions to the Texas Administrative Code, Title 13, Part 2 — *Brummett* (Item 7.4)
 - A. Rule Review, Chapter 13, related to the Texas Historic Preservation Tax Credit Program, as published in the August 19, 2022 issue of the *Texas Register* (47 TexReg 5005)
 - B. Amendments, Chapter 13, sections 13.1, 13.2, 13.3, 13.6, and 13.7 related to the Texas Historic Preservation Tax Credit Program without changes to the text as published in the August 19, 2022 issue of the *Texas Register* (47 TexReg 4899-4906)
5. Consider approval of the recapture of funds from and/or supplemental funding to previously awarded Texas Historic Courthouse Preservation Program projects — *Brummett* (Item 10.2)
6. Adjournment — *Limbacher*

NOTICE OF ASSISTANCE AT PUBLIC MEETINGS: Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, large print or Braille, are requested to contact Esther Brickley at (512) 463-5768 at least four (4) business days prior to the meeting so that appropriate arrangements can be made.

TEXAS HISTORICAL COMMISSION

MINUTES ARCHITECTURE COMMITTEE DoubleTree Suites by Hilton Hotel 2nd Floor Houston Room 303 W 15th Street Austin, TX 78701 July 25, 2022 10:30 a.m.

Note: For the full text of action items, please contact the Texas Historical Commission at P.O. Box 12276, Austin, Tx 78711 or call 512-463-6100

Committee members in attendance: Chair Laurie Limbacher, and Commissioners Tom Perini, Earl Broussard, David Gravelle and Monica Zárate Burdette.

Committee members absent: Commissioner Lilia Garcia, Commissioner Garrett Donnelly

1. Call to Order

The meeting was called to order at 10:31 a.m. on July 25, 2022, by Committee Chair Laurie Limbacher. She announced the meeting had been posted to the *Texas Register*, was being held in conformance with the Texas Open Meetings Act, Texas Government Code, Chapter 551 and that the notice was properly posted with the Secretary of State's Office as required.

A. Committee member introductions

Chair Limbacher welcomed everyone and called on each commissioner to individually state their name and the city in which they reside.

B. Establish quorum

Chair Limbacher reported a quorum was present and declared the meeting open.

C. Recognize and/or excuse absences

Commissioner Tom Perini moved to approve the absence of Commissioner Broussard, Commissioner Donnelly, and Commissioner Garcia. Commissioner Burdette seconded the motion, and the motion passed unanimously. Commissioner Broussard joined the meeting shortly thereafter.

2. Consider approval of the April 28, 2022 and June 30, 2022 meeting Architecture Committee Minutes

Chair Limbacher called for a motion to approve the minutes of both meetings. Commissioner Gravelle motioned, Commissioner Burdette seconded the motion, and the motion passed unanimously.

3. Division of Architecture Update and Committee Discussion

Architecture Division Director Elizabeth Brummett discussed tax credit project updates for Cameron Iron Works and the Pasadena Post Office. She informed the committee that the tax credit program had certified 12 projects with qualified expenses of over \$91 million. Ms. Brummett then proceeded to discuss the Texas Historic Courthouse Preservation Program, with project updates on Duval, Lee, and Mason County courthouses. Ms. Brummett then informed the committee of the unfortunate loss of the James L. Dickey House due to arson on June 10, 2022. The Dickey House was a two-time recipient of the Texas Preservation Trust Fund Grant (TPTF) and the program had invested over \$58,000 in the project. Ms. Brummett described that, because of the loss of the building, the preservation easement was now null and

void. She stated that steps would be taken to file in the deed record that the easement was no longer binding. Ms. Brummett updated the committee on the legislative appropriation grant for the Gibson-Grant Log House in Denton County. She provided background information on the house and stated that the project received a TPTF planning grant in the FY 2016-2017 round which resulted in development of a master plan for the property. She then discussed the restoration of the house and indicated staff had approved the completion report. Ms. Brummett addressed ongoing consultation efforts at Joint Base San Antonio, which included Camp Bullis, Fort Sam Houston, Lackland Air Force Base, and Randolph Air Force Base. She explained that staff, along with Mark Wolfe and National Park Service representatives, visited those locations in support of a new Programmatic Agreement to coordinate Section 106 reviews more effectively.

4. Consider filing authorization of intent to review and consider for re-adoption, revision or repeal, Chapter 13 (Texas Historic Tax Credit Program) of the TAC, Part 2 for publication in the *Texas Register*

Caroline Wright, Program Coordinator of the Historic Tax Program, informed the committee the program was required to perform a rule review, which was required every four years. Commissioner Gravelle moved that the committee send forward to the Commission and recommend approval of THC's intent to review and consider for re-adoption, revision, or repeal, Chapter 13, related to the Texas Historic Tax Credit Program, for publication in the *Texas Register*. Commissioner Perini seconded the motion, and the motion passed unanimously.

5. Consider filing authorization of proposed amendments to sections 13.1, 13.2, 13.3, 13.6, and 13.7 of the Texas Administrative Code, Title 13, Part 2, Chapter 13 related to the Texas Historic Preservation Tax Credit Program for first publication and public comment in the *Texas Register*

Ms. Wright provided background to the committee about the specific rules changes, including eliminating the requirement for an applicant to submit a revised Part A when a property is designated. Ms. Wright stated that rule changes were for clarification purposes and to better align with the National Park Service regulations. She indicated that some rules existed that were no longer needed for retroactive projects. Commissioner Limbacher asked what date the adoption of the rule changes would occur, Ms. Wright indicated that action to adopt the amendments would taken at the next Commission meeting. Commissioner Burdette moved that the committee send forward to the Commission and recommend approval of filing authorization of proposed amendments to the Texas Administrative Code, Title 13, Part 2, Chapter 13, Sections 13.1, 13.2, 13.3, 13.6, and 13.7 related to the Texas Historic Tax Credit Program for first publication in the *Texas Register*. Commissioner Perini seconded the motion, and the motion passed unanimously.

6. Consider approval of Texas Historic Courthouse Preservation Program Round XII grant awards

Ms. Brummett indicated that \$25 million was provided by the 87th Legislature and there was \$22.8 million available due to supplemental awards made at previous Commission meetings. Ms. Brummett explained that five projects proposed to receive funding included Wise, Hall, Kimble, Upshur, and Comanche counties. She explained that these funding scenarios included four full restoration projects and one planning grant. Ms. Brummett provided background on each project which included architectural history, status, and scope of work. Commissioner Gravelle motioned to send forward to the Commission and recommend approval of the Texas Historic Courthouse Preservation Program Round XII grant awards as shown in the above funding scenario. If a grant recipient declines an award, staff has the authority to award the available funds to the next highest scoring full restoration project. Commissioner Perini seconded the motion, and the motion passed unanimously.

7. Consider award of Round X master plan update grant to Kleberg County

Ms. Brummett reminded committee members that the Commission had recaptured a \$49,500 master plan update grant from Kleberg County at the April 2022 quarterly meeting. THC staff and the project architect had difficulties in contacting Kleberg County to continue the master plan update. Ms. Brummett explained that the new County Assistant District Attorney reached out to the THC shortly after the recapturing of funds, requesting to reconsider allocating those funds. On July 11, 2022, the Kleberg County Commissioners Court considered the grant award and requested the county judge send a letter in support of the master plan award. Ms. Brummett provided the committee with copies of said letter. Commissioner Limbacher asked if there were available funds to accommodate this request, and Ms. Brummett replied affirmatively. Commissioner Gravelle motioned to send forward to the Commission and recommend approval of a Round X Courthouse Master Plan Update grant for \$49,500 to Kleberg County. Commissioner Burdette seconded the motion, and the motion passed unanimously.

8. Discussion regarding development of Texas Historic Courthouse Preservation Program policy changes

Ms. Brummett asked the commissioners for direction to THC staff on grant parameters, scoring, and construction defect concerns raised at the June 30, 2022 Architecture Committee meeting. She explained that changes to the program were previously made by Courthouse Advisory Committee and asked if there was a need to revive the advisory committee to discuss program topics and issues. Commissioner Limbacher opened the discussion to the committee. Commissioner Gravelle stated he would welcome THC staff recommendations on issues that are most critical. Commissioner Limbacher discussed her concerns about the competition between counties and suggested separate categories among grant requests. Ms. Limbacher asked if Ms. Brummett would be willing to accept more suggestions from the committee in the future and Ms. Brummett obliged. Commissioner Burdette then contributed her thoughts and concerns on the parameters of the program. She commented that the advisory committee had made great efforts in the past and would lend her suggestions to the division staff as well.

9. Adjournment

Committee Chair Limbacher called the meeting to adjournment at 11:05 a.m.

Quarterly Report

Division of Architecture

July–September 2022

FEDERAL AND STATE REVIEW

During this quarter, Division of Architecture (DOA) staff completed 148 reviews under Section 106 of the National Historic Preservation Act of 1966, issued 12 permits for State Antiquities Landmark properties, advised 81 Recorded Texas Historic Landmark properties, and provided oversight and guidance to 12 active Texas Preservation Trust Fund architecture grant projects.

State-Level Review

In June 2022, the City of Austin Parks and Recreation Department coordinated with Federal and State Review Program staff on the successful completion of repairs to the elevated balcony of the **Elisabet Ney Studio and Museum**. The museum is individually listed in the National Register of Historic Places, designated as a Recorded Texas Historic Landmark and State Antiquities Landmark, and is further protected by a historic preservation easement. When the structural integrity of the balcony was identified as compromised by a City of Austin structural engineer in spring 2021, city staff immediately pursued further assessment and rehabilitation planning with Wiss, Janney, Elstner Associates, Inc., to resolve the dangerous situation while appropriately preserving the historic qualities of this significant historic building feature. Rehabilitation of the balcony required careful removal of the railing and decking lumber, decorative metal five-point stars, limestone masonry above the balcony column capitals, and deteriorated steel structural lintel. Surrounding masonry cracks and failed mortar joints were then repaired, followed by replacement of the steel lintel and installation of a cast reinforced coarse masonry grout beam spanning between the columns. Next was the reinstallation of the salvaged and catalogued limestone masonry units and reconstruction of the wood balcony railing and decking, including reinstallation of those character-defining decorative metal stars. The project was incredibly successful in addressing a serious safety concern while continuing to preserve a particularly important public historic site in the capital of Texas. It further represents the unfaltering success of coordination between agency staff and the City of Austin.

National Historic Preservation Act, Section 106

Texas Army National Guard received a first-place award

for Cultural Resources Management, Large Installation, in the 2022 Secretary of the Army Environmental Awards. The award writeup prominently features the rehabilitation of **Camp Mabry Building 1**, which serves as offices of the Texas Adjutant General. While major structural interventions were necessary to address a failing foundation and inadequate framing, the exterior masonry walls and historic wood windows were retained. Antiterrorism/force protection for the building was in part achieved through reconfiguration of parking in the vicinity. The project required dual review under Section 106 as a federally funded project and a Historic Buildings and Structures Permit as part of the Camp Mabry Historic District, a State Antiquities Landmark.

Utilizing grant monies from the National Endowment of the Humanities, the Artesian Manufacturing and Bottling Company, also known as the **Dr Pepper Museum**, is in the process of restoring its historic building's roof after completing the Section 106 review process. The museum building is listed in the National Register of Historic Places and is recognized as a registered historical museum in the THC Historic Sites Atlas. It is one of only six Texas organizations awarded funding from the National Endowment for the Humanities Challenge Grant program in 2022. In consultation, Dr Pepper Museum staff referred to historical photographs, but the documentation provided no definitive evidence of the exact roofing material used during the period of significance. With guidance from Federal and State Review Program staff, the Dr Pepper Museum leadership was able to select a red earthtone barrel-type metal shingle that more accurately visually reflects the prior conditions observed in the historic documentation while providing continuity of the general coloration of the pre-existing composite roofing material, resulting in avoidance of any adverse effect to the historic property.

Texas Preservation Trust Fund

In July, the THC accepted 17 TPTF project proposals (two archeology, one heritage education, and 14 architecture) from the 22 projects invited to this application stage. THC interdisciplinary staff teams completed project proposal scoring on September 7 and met with the TPTF Advisory Board on September 20 to discuss projects. The board formulated its funding recommendations for the

Commission to consider at the October quarterly meeting. The total amount available for the FY 2023 grant round is \$248,625. An additional amount of \$22,650 is also available. The initial source of these funds is from the Atlanta-Miller Grade School in Cass County, where a school wing was demolished without easement review by THC staff. The Atlanta Grade School Friends returned the expended grant award to the THC. These funds are not tied to a specific fiscal year and can be utilized in the current round.

PRESERVATION TAX CREDITS

During this quarter, the **Texas Historic Preservation Tax Credit** (THPTC) program received **15** Part A, **13** Part B, **10** Part B amendment, and **seven** Part C applications.

Since the date of the last quarterly narrative, **Certificates of Eligibility** were issued for **seven** completed projects in **Dallas, Elgin, Fort Worth, Lake Jackson, Lubbock, and San Antonio**. (See highlights for newly certified projects.) Qualified expenses for these projects total over **\$6.5** million. A total of **356** projects have now been certified since the beginning of the program in 2015, with **\$3.1** billion in qualified expenses.

The **Federal Rehabilitation Tax Credit** program received **14** Part 1, **five** Part 2, **12** Part 2 amendment, **two** Part 3, and **two** Part 3 amendment applications. **One** project was certified by the NPS this quarter.

Tax credit staff made site visits to completed and potential projects in Austin, Lake Jackson, and San Antonio.

In late October, Tax Credit Program Coordinator Caroline Wright will present at the Texas Society of Architects annual conference. This year's conference is in El Paso, and Caroline has worked with professional consultants who designed and managed the rehabilitation of the Plaza Hotel (now known as the Plaza Hotel Pioneer Park) on a session about the development and review process for that project. It is known for the installation of a large glass wall within the historic bar and lobby space. Amy Hammons of the Community Heritage Development Division will serve as a moderator for the session.

COURTHOUSE PRESERVATION PROGRAM Construction Projects

Masonry and interior marble restoration is nearly complete at the **Callahan County Courthouse** in Baird. Replacement of corroded lintels continues as part of the emergency work at the **Duval County Courthouse** in San Diego. Emergency foundation work on the **Lee County Courthouse** in Giddings continues as the remaining structural concrete piers are drilled and poured. The concrete basement floor will be repoured once the pier

installation is complete. The roof reconstruction is nearly complete on the **Mason County Courthouse** in Mason. The window sashes have been delivered and work on the interior will begin once the roof and window installation are complete near the end of the year. A construction contractor has been selected for the full restoration of the **Polk County Courthouse** in Livingston, with construction to begin in October. Selective demolition is complete, the contract has been signed for the full restoration of the **Taylor County Courthouse** in Abilene, and construction will begin soon.

Non-Grant Funded Projects

The **1955 Waller County Courthouse**, located in Hempstead and designed by Herbert Voelcker of renowned courthouse design team Voelcker and Dixon, is still threatened with demolition. The program coordinator and project reviewer presented to the commissioners' court about the grant program and alternative options to demolition on July 13 and followed up with a letter to the full commissioners' court on August 8 to further discourage the demolition. It does not appear that the county is reconsidering its intention to demolish the courthouse. Since notification of the proposed demolition was made on February 8, the county could have begun demolition as soon as August 8 and complied with the Courthouse Law (Texas Government Code § 442.008). Today, the courthouse is still standing, and the county has not communicated when it intends to demolish.

Following an unsuccessful Round XII emergency grant application, planning for repairs to the roof structure of the **1916 Blanco County Courthouse** in Blanco is underway.

STAFF UPDATES

After 33 years of very capably managing the Texas Preservation Trust Fund grant program, Lisa Harvell retired at the end of August.

Ashley Salie has been selected as the agency's new Texas Preservation Trust Fund and Easement Program coordinator. Salie has been with the agency for the past two years, initially as the Disaster Recovery project reviewer and subsequently as the DOA project reviewer for South Texas. She has an NCIDQ accreditation in interior design, and her prior experience includes work in preservation and interior design in Georgia. Salie has a master's degree in historic preservation from the University of Georgia and a bachelor's degree in interior design from Marymount University.

SECRETARY OF THE ARMY ENVIRONMENTAL AWARDS 2022

TEXAS ARMY NATIONAL GUARD CULTURAL RESOURCES MANAGEMENT, LARGE INSTALLATION

With such a large installation and a wide array of historic holdings and artifacts to preserve, cultural resources management is always a challenge for the Texas Army National Guard, a challenge met by proactive strategies that blend technological advances and collaborative partnerships. Statewide, the installation encompasses 61 readiness centers, 20 Armed Forces Reserve Centers, four Army Aviation Support Facilities (AASF), five training sites, and the historic Camp Mabry headquarters, all scattered across nearly 269,000 square miles of Texas.

Texas has the largest joint force in the nation, consisting of over 19,000 Texas Army National Guard, approximately 3,200 Texas Air National Guard, and around 2,300 Texas State Guard volunteers and about 600 state/federal civilian employees. The TXARNG's facilities to support these troops are located in both dense urban communities and rural areas within coastal lowlands, large river floodplains, rolling plateaus, forested hills, deserts, and a variety of aquatic habitats. Across these lands, a rich military history has also played out, beginning with the Texas Volunteer Guard of the 1820s, the earliest iteration of the modern TXARNG. Cultural resources on the TXARNG's total 34,000 acres include prehistoric and historic archaeological sites, cultural landscapes, documents, buildings, and structures; American Indian traditional cultural properties, as well as previously collected prehistoric and historic artifacts from prior archaeological surveys.



Program Management

Technical Merit

Orientation to Mission

Transferability

Stakeholder Interaction

Program Impact



Among the most prominent cultural resources management (CRM) milestones achieved over the past two years is the rehabilitation of Building 1 at Camp Mabry, a WWII-era structure that has just reopened as TAG offices and serves as a centerpiece of the historic district. This historic building had to be essentially gutted to address structural problems and rebuilt to historic standards with full State Historic Preservation Office (SHPO) concurrence. In addition, building on a robust Tribal outreach commitment, the CRM program has expanded traditional cultural property survey efforts throughout the state, bringing Tribal representatives into collaboration to better identify and delineate sensitive sites and artifacts. Programmatically, the CRM program achieved a recentering of resource management with a new Integrated Cultural Resources Management Plan (ICRMP) that realigned the goals and targets of that document with the broader Texas Military Department Strategic Plan.



Revamping the ICRMP addressed a finding that had emerged in EPAS audits; following old templates and mirroring the Integrated Natural Resources Management Plan had placed the CRM program out of alignment in terms of its goals and what could actually be achieved across the installation. By remodeling the ICRMP on the Strategic Plan, the CRM program is now able to create trackable metrics that allow for accurate assessment and alignment with the training and readiness objectives for the TXARNG. Implemented this year, the ICRMP is creating new efficiencies that put preservation and readiness in balance, rather than leaving CRM activities siloed within the environmental section. Following this document, the CRM program is also better positioned to submit STEP-funded projects that are explicitly linked to TXARNG readiness objectives. Across the installation, the CRM program has achieved cost savings as

well, partnering with university teams to conduct site monitoring and inventories are drastically reduced costs compared to private contractors.

To best support TXARNG operations, the CRM program has long emphasized collaboration with the SHPO, ensuring compliance and streamlining processes to clear training, construction, and maintenance activities. At the onset of the global pandemic, the CRM program immediately reached out to the SHPO and consulting Tribes and submitted a memo for record to prepare for unknown impacts to normal Section 106 processes that may be necessitated by Covid-19 response. With expectation thus aligned, the CRM program was able to avoid regulatory issues over the past two years and preserve project timelines.

The new ICRMP is further bolstered by other dedicated CRM plans and protocols, including a guide for conducting Traditional Cultural Property (TCP) surveys that emphasizes avoidance to training impacts and details management for identified areas. This guide, and the scopes that are in place for TCP, were developed with input from Tribal nations utilizing their experts.

The CRM program is fully integrated within TXARNG operations, from the working within the Environmental branch with the team of natural resources, sustainability, and compliance managers, to the directorate level with programming and project team at the Construction and Facility Management Office (CFMO). Annual information briefings are conducted with construction, maintenance, and range staff, and the Environmental Trainer has incorporated CRM guidance and policies into Compliance Toolkits and the Lone Star Portal intranet. CRM staff also assists the CFMO on preparing scopes of work for historic facility projects, serves on teams reviewing bid proposals, and assists with qualifying contractors for historic structure work.

Among the installation's cultural resources are a 221-acre National Register Historic District, a National Register eligible Nike Missile silo and radar site, 52 eligible buildings, 6 Traditional Cultural Properties, and just over 700 archaeological sites.

Historic Structures: Building 1 at Camp Mabry dates to WWII; as part of the training site's historic district, work on the building requires state antiquities permitting, a rigorous process. To convert the building to TAG offices and ultimately preserve the structure for future generations, the building had to be drastically renovated. The CRM program embedded an architectural historian into the project from the planning and design through the construction phases. Both interior and exterior elements contributed to the building's historic eligibility, with features like a

A Refined Mission:

- People First: Cultural Resources will support soldier and civilian population, as well as our close stakeholders in community, with a sustainable and accessible program.
- Relevant and Ready: Provide efficient and appropriate management strategies for the long-term support of TMD.
- Communicate and Partner: Deliver message on the history of TMD lands and facilities and build lasting partnerships with our communities.



large truss system and original windows, but these features had to be integrated with modern antiterrorism protections. In terms of safety, extensive interior mold and pest issues had to be remediated, and structural failures of the foundation needed correction; to support the building with metal shoring, hundreds of holes had to be drilled in the exterior brick, necessitating extensive SHPO consultation. Floor supports that were burned in a past electrical fire were discovered as the second floor was renovated. Essentially, each step of the process revealed



another structural instability. Nonetheless, the TXARNG persevered and transformed a building that was nearly unsalvageable into an historic showpiece.

The TXARNG installation manages for nine readiness centers that are eligible for listing on the National Register; three of these armories are currently undergoing renovations with SHPO concurrence. As with Building 1, the contracts for these projects mandate inclusion of an historic architect to review all plans. The CRM program has helped to educate project managers on the benefit of this approach, since proper CRM oversight from project onset will ultimately streamline the entire process. Because these readiness centers are not public spaces, the TXARNG has negotiated freedom to reconfigure interiors with the SHPO, while exterior facades are being preserved and maintained.

In process in the rehabilitation of historic Building 1. The building required significant structural support which required close coordination with the State Historic Preservation Office (SHPO) to proceed with stabilization plan.



Site Monitoring: The installation has introduced a photopoint database for architectural and archaeological site monitoring that is linked to GIS. Created in collaboration with a university team, the photopoint database establishes visual records of cultural sites to track impacts from fire, erosion, or other disturbances. The technology now allows for photos taken with cell phones or tablets to instantly upload to the database seamlessly with embedded GPS coordinates. At present, access is limited to the GIS staff, environmental staff, CFMO, and range control personnel, but a web-based GIS portal is currently under development that will allow access to expand to Tribal or SHPO partners through a password-protected access point. In the future, crowdsourcing of additional data may even be possible, allowing visitors to Camp Mabry, for instance, to submit their own photos of buildings or WPA-era limestone features throughout the training site.

Cultural Surveys: TCP surveys are an ongoing effort for the TXARNG installation. One is currently in progress at Camp Swift focused in part on plants that are significant in one Tribe's cultural origins and ceremonies. The CRM manager organized an educational session presentation on the natural/cultural resources tribal nexus for this survey. A TCP at Camp Maxey is also underway, with a reconnaissance survey completed in December 2020 with the principal investigator consulting with Tribal representatives from the Kickapoo Tribe of Oklahoma. Video



collected from that survey is being shared with other interested Tribes as well, which helps these partners to remain engaged even when travel is curtailed. These efforts have helped to deepen the TXARNG's Tribal relationships, especially with Tribes that may not have ancestral ties to the land but may have passed through it and are themselves learning more about that era of dislocation. Further TCP investigation at Camp Maxey will commence in October 2021.



Curation: The TXARNG completed its NAGPRA compliance inventory a few years ago, one of the first states to do so, and with new guidance from NGB, they are now able to submit that documentation for confirmation. Finding solutions for general curation practices has also been a focus over the past two years. Throughout the statewide installation, curation agreements had often been drafted project-by-project. Currently, the CRM program is in the final stages of completing an overarching curation agreement that encompasses all facilities that hold TXARNG inventories. These facilities will now provide annual reports that integrate all TXARNG holdings using the same standards for cataloging and documentation. This, in turn, will simplify the tracking of artifacts and create a single protocol for all collections moving forward.



With the revamping of the CRM program mission and ICRMP, supporting the TXARNG training and readiness mission has been firmly placed at the center of all undertakings. The CRM program's goals are aligned with the TXARNG's goals: to put the people first with proactive support, ensure undertakings are relevant to readiness, and communicate effectively with stakeholders about the TXARNG's future and its legacy. Projects like historic structure renovations, for instance, are planned to put preservation and modern requirements in balance, saving the TXARNG from the time and expense of sacrificing historic structures to build new. All elements of the TXARNG structure recognize the importance of preserving these resources, and the investment of the CFMO, trainers, and GIS staff in expanding the CRM photopoint database reflects this shared commitment. Prevention of damage and repair of deteriorating resources ultimately saves time and money for the TXARNG organization statewide. Building up relationships with Tribal and SHPO partners is also key to uninterrupted operations and greater training access throughout the state; rather than restrict what the TXARNG is able to do. These partners enable solutions to potential conflicts with resources.



One innovation that other military organizations would benefit by emulating is the alignment of the ICRMP with the TXARNG's strategic plan, which improves the planning of CRM activities, enables assessment of their impact, and aligns funding priorities. TXARNG has been a leader in modeling TCP projects as well, establishing guidance to integrate Tribal expertise and inputs throughout the process. The CRM program manager has presented on TCP practices for military conferences and partnered with Tribal representatives to present on issues like TCP implementation and wildland fire impacts to cultural resources. This year, they presented at a virtual conference for the National Military Fisheries and Wildlife Association. The TXARNG's photopoint database is another innovation that others could adopt—as well as an important tool for CRM continuity and consistency. As the cultural resources lead on the NGB conservation committee, the TXARNG CRM program manager has already been providing scopes of work and cost estimate examples for other states to set up similar databases; she has created a template





center where states can see what the TXARNG was done and adapt those approaches for their own needs. Any soldier or civilian with Sharepoint access can contribute to documentation of historic architectural or archaeological resources, and the TXARNG is working on further expanding this access securely to partners. With all training sites essentially 100% surveyed, this ongoing monitoring is essential to efficient management and prioritization of resources. The data becomes more than just documentation; it is operationalized for planning and compliance, particularly with introduction of the new online GIS function. CRM compliance, moreover, is not limited to the purview of the Environmental office, but rather recognized as a shared stewardship responsibility across directorates. To that end, the CRM program has developed new training resources that communicate CRM compliance processes and environmental directives so that these needs are considered at planning and design stages.



The TXARNG's 16 consulting Tribes are a major stakeholder for the CRM program throughout the statewide installation, and outreach with these partners is a core element of the CRM program. Building on the success of the TCP program, the TXARNG is exploring ways to further integrate natural and cultural resources into Tribal collaborations, where cultural sites and sacred plants often have nexus. With the impacts of the global pandemic, regular Tribal consultation meetings were suspended over the past year, though the TXARNG generally partners for joint consultation meetings with other States/Army National Guards, whom share a number of Tribal connections. For this year, a hybrid consultation meeting is planned for October, with virtual and in-person participation options. The TXARNG also participated in this year's planning sessions for the To Bridge a Gap virtual Tribal conference.



The TXARNG's CRM program also deeply values public outreach and education. The work happening now to expand the GIS-enabled photopoint database reflects this commitment, as the CRM and GIS program continue to collaborate on creating a secure link that will virtually expand CRM staff to include potential visitors to TXARNG facilities and training sites. At Camp Mabry, for instance, the public are regular users of the training site's track, museum, pavilions, and gardens; if just a fraction of these visitors submitted their own photos of limestone features or historic buildings, the monitoring power of the CRM program grows exponentially. The CRM program is currently developing plans for integration of this feature with existing walking tours and educational pamphlets as the GIS staff continues working on the tools to protect TXARNG system integrity with automated data capture.



The pandemic postponed the joint Texas and Arkansas Guard consultation meeting. However, Texas worked with tribal partners to develop a hybrid consultation in 2021 to keep commitment of annual consultation. Here, Cultural Resources Manager Kristen Mt. Joy meets with Tribal representatives.

While public access to resources like the museum and in-person events were suspended, the TXARNG maintained public access for outdoor sites and sought out virtual alternatives. The CRM program contributed to the virtual exhibits for Texas Archaeology Month and took part in virtual conferences for the cultural resource community. Even with challenges, the TXARNG finds ways to share its commitments to legacy and communicate the vision for its future.

	Pre-Construction							Construction									Post-Construction								
County & Round	Reviewer	Grant Award & Balance	Ack Form	Funding Agree	Easement	Arch Contract	Construct Docs	NTP Bid	SAL Permit	Bid Period Start	Bid Tally Sheet	Const Contract	Sub List	NTP Construction	Construct Start	Work In Progress	Close Out Docs	Insurance	Completion Report	Substantial Completion	Project Completion	Rededication	Architect	Contractor	Status Notes
Cameron 9 Emergency Construction	Tania Salgado	\$450,000.00 \$0.00	■	■	■	■	■	■	■	12/04/2016	■	■	■	■	7/26/2018	□	■	■	■	3/29/2019	4/29/2019	N/A	Ford, Powell & Carson, Inc.	SpawGlass	Complete
Fannin 9 Full Restoration	James Malanaphy	\$5,600,000.00 \$601,301.00	■	■	■	■	■	■	N/A	01/01/2018	■	■	■	■	4/1/2018	■	□	□	□	4/28/2022	estimated 10/1/2022	3/11/2022	ArchiTexas Dallas	Phoenix 1	The restoration is nearly complete with the contractor's punch list remaining, in addition to the installation of the vault's steel window shutters.
Karnes 9 Full Restoration	Tania Salgado	\$4,093,559.00 \$0.00	■	■	■	■	■	■	■	10/14/2015	■	■	■	■	11/1/2015	□	■	■	■	1/29/2018	3/2/2018	4/7/2018	Fisher-Heck Architects	MJ Boyle	Complete
Kleberg 9 Emergency Construction	Tania Salgado	\$450,000.00 \$0.00	■	■	■	■	■	■	■	11/1/2018	□	■	■	■	1/29/2018	□	■	■	■	4/8/2019	5/8/2019		Komatsu Architecture	JC Stoddard	Complete
Lynn 9 Full Restoration	Eva Osborne	\$5,149,905.00 \$0.00	■	■	■	■	■	■	■	12/01/2016	■	■	■	■	5/1/2017	□	■	■	■	10/1/2019	2/1/2019	7/20/2020	Komatsu Architecture	Stoddard Construction Management Inc.	Complete
San Saba 9 Full Restoration	Eva Osborne	\$4,911,105.00 \$0.00	■	■	■	■	■	■	■	08/25/2017	■	■	■	■	12/8/2017	□	■	■	■	5/1/2020	11/1/2019	3/4/2020	ArchiTexas Austin	JC Stoddard	Complete
Willacy 9 Emergency Construction	Tania Salgado	\$402,970.00 \$365,747.00	■	■	■	■	■	■	■	03/01/2017	■	■	■	■	11/1/2021	■	□	□	□	TBD	estimated 1/2023	N/A	Limbacher & Godfrey	SpawGlass	THC and the MEP engineers will allow uninsulated ducts on the exterior for the dehumidification system, due to supply chain issues. This issue will delay the project.

Pre-Construction								Construction								Post-Construction									
County & Round	Reviewer	Grant Award & Balance	Ack Form	Funding Agree	Easement	Arch Contract	Construct Docs	NTP Bid	SAL Permit	Bid Period Start	Bid Tally Sheet	Const Contract	Sub List	NTP Construction	Construct Start	Work In Progress	Close Out Docs	Insurance	Completion Report	Substantial Completion	Project Completion	Rededication	Architect	Contractor	Status Notes
Camp 10e Emergency Construction	James Malanaphy	\$417,576.00 \$0	■	■	■	■	■	■	□	12/12/2019	■	■	■	■	1/5/2020	■	■	■	■	12/15/2020	1/15/2021	N/A	Komatsu Architecture	Joe R. Jones Construction	Complete
Falls 10 Full Restoration	Susan Tietz	\$5,832,430.00 \$583,243.00	■	■	■	■	■	■	■	06/01/2019	■	■	■	■	12/9/2019	□	■	■	■	10/12/2021	10/1/2021	10/16/2021	Komatsu Architecture	Stoddard Construction Management	Awaiting Final Reimbursement Request
Goliad 10e Emergency Construction	Tania Salgado	\$205,995.00 \$0.00	■	■	■	■	■	■	■	10/10/2018	■	■	■	■	1/9/2019	□	■	■	■	11/22/2019	11/22/2019	N/A	Wiss Janney Elstner Associates Inc	Phoenix 1	Complete
Kimble 10e Emergency Construction	Tania Salgado	\$318,176.00 \$0.00	■	■	■	■	■	■	■	11/30/2018	■	■	■	■	7/1/2019	□	■	■	■	4/2/2020	5/15/2020	N/A	Hutson Gallagher	Joe R. Jones Construction	Complete
Lee 10e Emergency Planning	James Malanaphy	\$44,170.00 \$0	■	■	■	■	■	■	■	N/A	■	■	■	■	N/A	□	■	■	■	N/A	5/1/2021	N/A	Sparks Engineering	N/A	Complete
Limestone 10e Emergency Construction	James Malanaphy	\$438,854.00 \$88,422.00	■	■	■	■	■	■	■	07/15/2021	■	■	■	■	9/1/2021	□	□	□	□	1/31/2022	1/31/2022	N/A	Komatsu Architecture	MRI Builders	Awaiting Completion Report and final project scope of work description and project cost from architect. Architect promised the completion report will be completed in September 2022
Lipscomb 10 Full Restoration	Eva Osborne	\$5,050,906.00 \$594,049.92	■	■	■	■	■	■	■	09/14/2018	■	■	■	■	1/9/2020	□	■	■	■	4/30/2021	5/30/2021	7/3/2021	Arthur Weinman Architects	Premier Metalwerks	Awaiting final reimbursement request
Marion 10 Full Restoration	James Malanaphy	\$4,682,610.00 \$0	■	■	■	■	■	■	■	09/01/2018	■	■	■	■	10/1/2018	□	■	■	■	1/15/2021	2/15/2021	5/22/2021	Komatsu Architecture	MRI Builders	Complete
Menard 10 Full Restoration	Eva Osborne	\$1,382,388.16 \$0	■	■	■	■	■	■	■	03/29/2019	■	■	■	■	8/1/2019	□	■	■	■	11/23/2020	11/23/2020	N/A	Stan Klein Architect, LLC	Stoddard Construction Management	Complete
Milam 10e Emergency Construction	Susan Tietz	\$60,012.00 \$0	■	■	■	■	■	■	■	04/01/2019	■	■	■	■	8/15/2019	□	■	■	■	12/1/2019	12/1/2019	N/A	ArchiTexas Austin	MRI Builders	Complete

Count

13

Total Funds Awarded

\$23,665,090.16

Funds Remaining:

\$1,489,077.00

Round 10p Planning Status Report

9/29/2022

County	Round	Reviewer	Grant Award	Remaining	Agreement	Easement	Contract	Schematic	Design	65%	95%	Architect	Contact
Callahan	10p	Eva Osborne	\$450000.00	\$0.00	■	■	■	■	■	■	■	Komatsu Architecture	Rick Sacy
Polk	10p	Susan Tietz	\$450000.00	\$0.00	■	■	■	■	■	■	■	Komatsu Architecture	John Herr
Van Zandt	10p	James Malanaphy	\$302552.00	\$0.00	■	■	■	■	■	■	■	Barham & Associates	Michael Barham
Count:		4	Total Funds Awarded: \$1,202,552.00					Funds Remaining: \$0.00					

Round 10 Master Plan Update Grants Status Report

9/29/2022

County	Round	Reviewer	Grant Award	Remaining	Agreement	Contract	Schematic	Design	65%	95%	Architect	Contact	Notes
Bandera	10MP	Tania Salgado	\$ 50,000.00	\$ 50,000.00	■	■	■	■	■	■	ArchiTexas Austin	Stan Graves	Awaiting reimbursement request
Bell	10MP	James Malanaphy	\$ 22,500.00	\$ -	■	■	■	■	■	■	EIKON Consulting	Michael Tubiolo	Complete
Blanco	10MP	Betsy Frederick-Rothwell	\$ 50,000.00	\$5,000	■	■	■	■	■	■	Hutson Gallagher	Chris Hutson	Complete
Burnet	10MP	Susan Tietz	\$ 44,900.00	\$ 2,236.00	■	■	■	■	■	■	ArchiTexas Austin	Larry Irsik	Awaiting reimbursement request
Chambers	10MP	Greta Wilhelm	\$ 50,000.00	\$ -	■	■	■	■	■	■	ArchiTexas Dallas	Jay Firsching	Complete
Clay	10MP	Eva Osborne	\$ 50,000.00	\$ -	■	■	■	■	■	■	Harper Perkins	Charles F. Harper	Complete
Coleman	10MP	Eva Osborne	\$ 50,000.00	\$ -	■	■	■	■	■	■	ArchiTexas Austin	Larry Irsik	Complete
Collin	10MP	James Malanaphy	\$ 44,000.00	\$ -	■	■	■	■	■	■	ArchiTexas Dallas	David Chase	Complete
Duval	10MP	Tania Salgado	\$ 50,000.00	\$ -	■	■	■	■	■	■	ArchiTexas Austin	Stan Graves	Complete
Frio	10MP	Tania Salgado	\$ 50,000.00	\$ -	■	■	■	■	■	■	ArchiTexas Austin	Stan Graves	Complete
Grayson	10MP	James Malanaphy	\$ 50,000.00	\$ -	■	■	■	■	■	■	ArchiTexas Dallas	David Chase	Complete
Hall	10MP	Eva Osborne	\$ 46,655.00	\$ -	■	■	■	■	■	■	Arthur Weinman	Arthur Weinman	Complete
Hutchinson	10MP	Eva Osborne	\$ 50,000.00	\$ -	■	■	■	■	■	■	Barham & Associates	Michael Barham	Complete
Jefferson	10MP	Susan Tietz	\$ 50,000.00	\$ -	■	■	■	■	■	■	LaBiche Architectural	Dohn LaBiche	Complete
Kimble	10MP	Tania Salgado	\$ 44,625.00	\$ -	■	■	■	■	■	■	Hutson Gallagher	Chris Hutson	Complete
Kleberg	10MP	Tania Salgado	\$ 49,500.00	\$ 49,500.00	■	■	■	■	■	□	Komatsu Architecture	Charlie Kearns	Re-Awarded
Limestone	10MP	James Malanaphy	\$ 43,000.00	\$ 43,000.00	■	■	■	■	■	■	Komatsu Architecture	Charlie Kearns	Awaiting reimbursement request
Mason	10MP	Brit Barr	\$ 49,900.00	\$ -	■	■	■	■	■	■	ArchiTexas Austin	Stan Graves	Complete
McLennan	10MP	James Malanaphy	\$ 44,900.00	\$ -	■	■	■	■	■	■	ArchiTexas Dallas	David Chase	Complete
Randall	10MP	Eva Osborne	\$ 50,000.00	\$ 50,000.00	■	■	■	■	□	□	Hutson Gallagher	Tracy Hutson	Extension Granted by THC
Robertson	10MP	Betsy Frederick-Rothwell	\$ 40,000.00	\$ -	■	■	■	■	■	■	ArchiTexas Dallas	Jay Firsching	Complete
Taylor	10MP	Eva Osborne	\$ 20,000.00	\$ -	■	■	■	■	■	■	ArchiTexas Austin	Stan Graves	Complete
Upshur	10MP	James Malanaphy	\$ 44,000.00	\$ -	■	■	■	■	■	■	Komatsu Architecture	Gordon Marchant	Complete
Willacy	10MP	Tania Salgado	\$ 50,000.00	\$ -	■	■	■	■	■	■	Limbacher & Godfrey	Laurie Limbacher	Complete
Wise	10MP	James Malanaphy	\$ 50,000.00	\$ -	■	■	■	■	■	■	Komatsu Architecture	Gordon Marchant	Complete

Count:25

Total Funds Awarded:\$1,143,980.00

Funds Remaining: \$199,736.00

Round 11 Construction Status Report

	Pre-Construction								Construction						Post-Construction									
County & Round	Reviewer	Grant Award & Balance	Funding Agreement	Easement	Architect Contract	Construct Docs	NTP Bid	SAL Permit	Bid Period Start	Const Contract	Sub List	NTP Construction	Construct Start	Work In Progress	Close Out Docs	Insurance	Completion Report	Substantial Completion	Project Completion	Rededication	Architect	Contractor	Status Notes	
Callahan 11 Full Restoration	Eva Osborne	\$4,684,891.00 \$4,067,127.00	■	■	■	■	■	■	6/1/2021	■	■	■	7/1/2021	■	□	□	□	TBD	1/11/2023	TBD	Komatsu Architecture	Stoddard Construction Management	Current issues include structural revisions at the 3 exterior entry stairs, roof drainage system as well as waterproofing at the foundation. Excavation at the interior continues at the new elevator pit and the grand staircase to the basement level.	
Duval 11 Emergency Construction	Tania Salgado	\$1,400,000.00 \$1,299,588.00	■	■	■	■	■	N/A	6/1/2021	■	■	■	1/18/2022	■	□	□	□	TBD	estimated 12/1/2022	N/A	ArchiTexas Austin	Premier Metalwerks	The lintel replacement is complete except for brick replacement/ reinstallation at several openings at the north elevation. All window sashes have been reconstructed and glass will be installed soon. Work on west drainage is in progress. Installation of sheet metal copper downspouts is complete.	
Lee 11 Emergency Construction	Tania Salgado	\$1,970,149.00 \$1,970,149.00	■	■	■	■	■	□	7/15/2021	■	■	■	3/3/2022	■	□	□	□	TBD	4/1/2023	N/A	Sparks Engineering	JC Stoddard	Concrete pad for chiller will be installed 3' below grade to reduce the overall height. Ongoing: construction of 13 new concrete piles to reinforce foundation.	
Mason 11 Full Restoration	Eva Osborne	\$10,140,119.00 \$7,594,356.00	■	■	■	■	■	■	2/1/2022	■	■	■	1/15/2022	■	□	□	□	TBD	12/1/2023	TBD	ArchiTexas Dallas	Stoddard General Contractors	Connection through sandstone to structural ring-beam, and location of chimneys at roof valleys all finalized. A window mock-up was provided from Hull and the County requested a pressure test. The proposed security system layout was discussed as well as the furniture restoration.	
Newton 11 Special Appropriation	James Malanaphy	\$1,100,000.00 \$1,100,000.00	□	□	□	□	□	□		□	□	□		□	□	□	□	TBD	6/1/2023	N/A			Project under construction. Drawings for new non-grant funded HVAC system are under review by THC.	
Polk 11 Full Restoration	James Malanaphy	\$4,744,746.00 \$4,699,369.00	■	■	□	■	□	□		□	□	□		□	□	□	□	TBD	12/1/2023	TBD	Komatsu Architecture		Notice to proceed to bid issued 8/2022. County is currently working with an Architect to develop bid announcemnt and possibly select a project manager/owner representative.	
Taylor 11 Full Restoration		\$5,980,000.00 \$5,698,447.00	■	■	■	■	■	■	1/5/2021	■	■	■	4/22/2021	■	□	□	□	TBD	8/17/2023	TBD	ArchiTexas Austin	Joe R. Jones Construction	Windows have been approved with insulated glass. Value engineering ongoing to reduce overall project cost.	
	Eva Osborne																							

Round 11 Planning

9/29/2022

County	Round	Reviewer	Grant Award	Remaining	Agreement	Easement	Contract	Schematic	Design	65%	95%	Architect	Contact
Kimble	11	Tania Salgado	\$378,489.00	\$378,489.00	■	■	■	■	■	■	■	Hutson Gallagher	Chris Hutson
Washington	11	Betsy Frederick-Rothwell	\$713,130.00	\$713,130.00	■	■	■	■	■	■	■	Architexas	Susan Frocheur
Willacy	11	Tania Salgado	\$803,359.00	\$803,359.00	■	■	■	■	■	■	□	Limbacher & Godfrey	Laurie Limbacher
Wise	11	James Malanaphy	\$787,753.00	\$7,948.00	■	■	■	■	■	■	■	Komatsu Architecture	Karl Komatsu

Count:21

Total Funds Awarded: \$2,682,731.00

Funds Remaining: \$1,902,926.00

Round 12 Counstruction Status Report

9/23/2022

	Pre-Construction							Construction							Post-Construction								
County & Round	Reviewer	Grant Award & Balance	Ack Form	Funding Agreement	Easement	Contract	Construct Docs	NTP	SAL Permit	Bid Tally Sheet	Const Contract	Sub List	Close Out Docs	Insurance	Completion Report	Bid Period Start	Construct Start	Substantial Completion	Project Completion	Rededication	Architect	Contractor	Status Notes
Comanche 12	Eva Osborne	\$928,061.00	■	□	□	□	□	□	□	□	□	□	□	□	□						Komatsu Architecture		
Wise 12	James Malanaphy	\$928,061.00	■	■	□	□	□	□	□	□	□	□	□	□	□						Komatsu Architecture		Awaiting 95% construction documents.
Hall 12	Eva Osborne	\$5,162,247.00	■	□	□	□	□	□	□	□	□	□	□	□	□						Arthur Weinman Architects		
Upshur 12	James Malanaphy	\$5,953,345.00	■	■	□	□	□	□	□	□	□	□	□	□	□						Komatsu Architecture		Awaiting submittal of 95% construction
Kimble 12	Tania Salgado	\$5,218,363.00	■	□	□	□	□	□	□	□	□	□	□	□	□						Hutson Gallagher	JC Stoddard	Architect and Contractor Value Engineering the project to reduce costs.
		\$5,294,242.00																					

TEXAS HISTORIC PRESERVATION TAX CREDIT PROGRAM



Dow Office & Lake Jackson City Hall 1943 Lake Jackson • Brazoria County • Texas

History

Lake Jackson was proposed as a planned town in 1941 to house and provide services to the more than ten thousand employees at the nearby Dow Chemical magnesium plant that had been built the previous decade. The city hall for this town was designed by Alden B. Dow to house numerous businesses and municipal offices. The unique shapes and angles utilized by Dow, along with the unique paint colors, made the building stand out at the center of town. In the decades after construction, much of the one-story building was demolished, and its current appearance is about half the length it was when it was first constructed. The large overhangs over the window walls provided relief for passersby as well as the interior from the Texas sun, as the building was constructed without air conditioning.

Rehabilitation Project

In order to provide visitor comfort in the new museum space, a new mechanical system was installed, as well as a new accessible restroom and updated electrical systems. Thorough investigation was made to match the original paint colors, which were a notable feature of the original building. Due to drainage issues over the past fifty years, a new concrete slab was poured to even out the grade of the entire building. Finally, repairs were made to the custom wood windows in the building to prevent further deterioration.

DESIGNATION: Individually listed in the National Register of Historic Places

HISTORIC USE: City hall and offices

CURRENT USE: Museum and event space

TOTAL COST: \$154,572

QUALIFIED EXPENSES: \$154,572

CERTIFIED: August 29, 2022

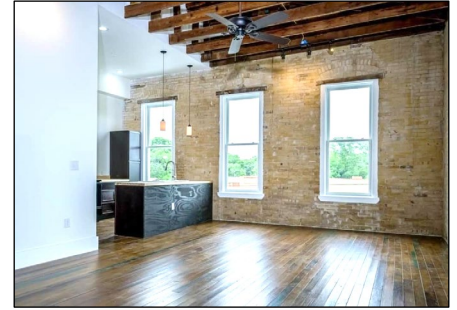
CONTACT: Lake Jackson Historical Association, Stern and Bucek Architects

Certified for state tax credits only.

For more info
www.thc.texas.gov/taxcreditprogram

**TEXAS
HISTORICAL
COMMISSION**
REAL PLACES TELLING REAL STORIES

TEXAS HISTORIC PRESERVATION TAX CREDIT PROGRAM



Rivers Building c.1906 Elgin • Bastrop County • Texas

History

The Rivers Building is at the edge of historic downtown Elgin, on the opposite side of the railroad tracks from the downtown core. These tracks brought rail service to Elgin in 1872, and set the stage for the town to flourish as a trading post for lumber and cotton. Elgin is also known for brick manufacturing; locally produced brick was used to construct the commercial district as well as being shipped throughout the region. The Rivers Building is one of numerous mercantile buildings constructed of local Elgin brick during the town's building boom. The first floor was used as a dry goods retail shop, and offered a variety of groceries, hardware, furnishings, and even buggies and harnesses. In later years, the Rivers Building saw a series of non-traditional reuses: in the mid-20th century the front of the building reconfigured into a breezeway to serve as a bus depot, and the second floor was repurposed as a roller rink.

Rehabilitation Project

After heavy alterations for those uses, the Rivers building was sitting vacant, with the plaster stripped from the walls and no functioning systems. This rehabilitation reclaimed the property and created a series of loft apartments and a retail tenant space. Developers returned the facade to its original historic design, which included installation of appropriate sash windows, restoration of the original storefront configuration that had been pulled out during the building's use as a bus depot, and recreation of the missing metal storefront canopy based on historic photos. The building received all new electrical, plumbing and HVAC, as well as structural repairs and a new roof. The apartments blend a series of eras—they combine the structural brick and wood that were exposed at the outset of the project, together with simple modern finishes, and remaining historic features such as wood floors and cast-iron columns. Bead board ceiling was restored within the ground floor.

DESIGNATION: Listed in the National Register of Historic Places as part of the Elgin Commercial Historic District

HISTORIC USE: Mercantile

CURRENT USE: Apartments

TOTAL COST: \$1,370,744

QUALIFIED EXPENSES: \$1,370,744

CERTIFIED: August 8, 2022

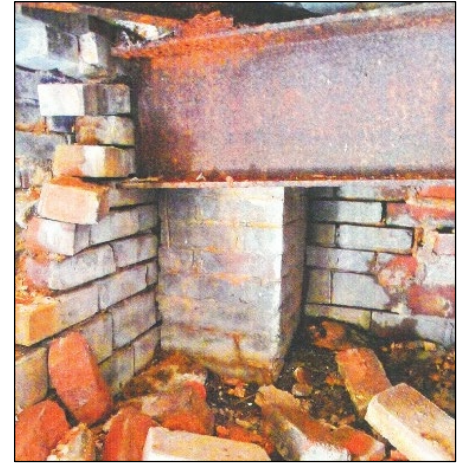
CONTACT: McKinney York Architects

Also certified for federal tax credits.

For more info

www.thc.texas.gov/taxcreditprogram

TEXAS HISTORIC PRESERVATION TAX CREDIT PROGRAM



Wharton-Scott House/Thistle Hill 1904 Fort Worth • Tarrant County • Texas

History

Thistle Hill, as the 11,000 square foot, 18-room, Greek Revival mansion was named, was built by Albert Wharton for his new wife Electra Waggoner, for whom the city of Electra in Wichita County was named. The house was designed by noted Fort Worth architects Sanguinet and Staats, who also oversaw a remodel undertaken just a few years later, when the house was sold to local cattle baron Winfield Scott and his wife Elizabeth. The house was later used as a boarding home and then abandoned before being saved by a grassroots preservation organization. The house has the distinction of being the first building in Fort Worth given the local designation as a Historic and Cultural Landmark in 1978.

Rehabilitation Project

A previously certified phase of work at Thistle Hill completed accessibility upgrades, including installation of a ramp to the front porch. This phase of work furthers the project by fixing structural issues and adding a small ramp on the porch, to the main door. Work included removing the porch floor and concrete slab to provide access to the piers and stem wall. Once deconstruction was accomplished, the full extent of deterioration was greater than expected due to water infiltration. Piers were fully replaced, sections of the brick stem wall were fully rebuilt, cast stone pieces were replaced as needed. A new concrete porch slab was installed with replica tile, a hallmark of Sanguinet and Saats designs, purchased from France. A small ramp connects the main porch level to the front door. New railings have a simple design so as not to attract attention.

DESIGNATION: Individually listed in the National Register of Historic Places; Recorded Texas Historic Landmark

HISTORIC USE: Private residence

CURRENT USE: House museum, events venue

TOTAL COST: \$584,350

QUALIFIED EXPENSES: \$584,350

CERTIFIED: August 5, 2022

CONTACT: Historic Fort Worth, Inc;
Volz and Associates; Phoenix 1
Restoration and Construction, LTD

Certified for state tax credits only.

For more info

www.thc.texas.gov/taxcreditprogram

TEXAS
HISTORICAL
COMMISSION
REAL PLACES TELLING REAL STORIES

TEXAS HISTORICAL COMMISSION

Item 7.4A

Texas Historical Commission
October Quarterly Meeting
October 17-18, 2022

Consider adoption of rule review for Texas Administrative Code, Title 13, Part 2, Chapter 13, related to the Texas Historic Preservation Tax Credit Program, as published in the August 19, 2022 *Texas Register* (47 TexReg 5005)

Background:

The Texas Government Code, §2001.039, establishes a four-year rule review cycle for all state agency rules, including THC rules. The Texas Historical Commission (THC) filed notice of proposed review of the Texas Administrative Code (TAC), Title 13, Part 2 with the *Texas Register* following the July 26, 2022 quarterly meeting. The official comment period began with publication of the notice of proposed review in the *Texas Register* on August 19, 2022. The filing of the notice of proposed review soliciting comments as to whether the reason for adoption continues to exist does not preclude any amendments that may be proposed through a separate rulemaking process.

If authorized by the Commission, the THC will file the notice of adopted review for Chapter 13 (Texas Historic Preservation Tax Credit Program) in the *Texas Register* following the October 18, 2022 meeting. The notice of adopted review will state that the THC finds the reasons for adopting the above-mentioned rule of the TAC continue to exist and readopts the rules.

The THC received no comments related to the rule review.

Recommended Motion (Committee):

Move to send forward to the Commission and recommend adoption of the review of Chapter 13 of the Texas Administrative Code, Title 13, Part 2, related to the Texas Historic Tax Credit Program, as published in the August 19, 2022 issue of the *Texas Register* (47 TexReg 5005).

Recommended Motion (Commission):

Move to adopt the review of Chapter 13 of the Texas Administrative Code, Title 13, Part 2, related to the Texas Historic Tax Credit Program, as published in the August 19, 2022 issue of the *Texas Register* (47 TexReg 5005).

TEXAS HISTORICAL COMMISSION

Rule Review Adoption Preamble

The Texas Historical Commission (hereafter referred to as the commission) adopts the review of Texas Administrative Code, Title 13, Part 2, for Chapter 13, Texas Historic Preservation Tax Credit Program.

This review was completed pursuant to Texas Government Code, § 2001.039. The commission has assessed whether the reason(s) for adopting or re-adopting this chapter continues to exist. The notice of a proposed review was published in the August 19, 2022 issue of the *Texas Register* (47 TexReg 5005).

The commission received no comments related to the review of the above-noted chapter.

As a result of the internal review, the commission has determined that certain revisions are appropriate and necessary. The commission is concurrently adopting amendments to Chapter 13, as published elsewhere in this issue of the *Texas Register*. Subject to the concurrently adopted amendments to Chapter 13, the commission finds that the reasons for initially adopting these rules continue to exist, and re-adopts Chapter 13 in accordance with the requirements of Texas Government Code, § 2001.039.

This concludes the review of 13 TAC Chapter 13.

TRD – 202202863

Mark Wolfe
Executive Director
Texas Historical Commission
Proposed review filed August 19, 2022

TEXAS HISTORICAL COMMISSION

Item 7.4B
Texas Historical Commission
October Quarterly Meeting
October 17-18, 2022

Consider adoption of amendments to Texas Administrative Code, Title 13, Part 2, Chapter 13, Sections 13.1, 13.2, 13.3, 13.6, and 13.7 related to the Texas Historic Preservation Tax Credit Program, without changes to the text as published in the in the *Texas Register* (47 TexReg 4899-4906)

Background:

The proposed amendments to Sections 13.1, 13.2, 13.3, 13.6, and 13.7 clarify rules to better align the Texas Historic Tax Credit Program (THPTC) with the Federal Rehabilitation Tax Credit, which THC administers in Texas in conjunction with the National Park Service; reflect changes in legislation to the originating statute Texas Tax Code § 171, Subchapter S; and delete processes that are unnecessary or in inappropriate sections of 13.3.

- 1) Section 13.1: Definitions is amended to add one phrase to better align the state tax credit program with the Federal Rehabilitation Tax Credit administered in part by the Commission. Clarifying language is added to other existing terms and phrases.
- 2) Section 13.2: Qualification Requirements is amended to reflect changes in legislation.
- 3) Section 13.3: Evaluation of Significance is amended to edit several subsections to bring them into better alignment with the Federal Rehabilitation Tax Credit and to reduce an application paperwork requirement.
- 4) Section 13.6: Application Review Process is amended to bring the THPTC into better alignment with the Federal Rehabilitation Tax Credit, clarify existing operations, and combine information from other sections in an improved manner.
- 5) Section 13.7: Inspection is amended to delete a section of text that was moved to Section 13.6.

The proposed amendments were published in the Texas Register on August 19, 2022. No comments were received during the thirty-day comment period.

The final publication will take place after adoption by the Commission.

Recommended motion (Committee):

Move to send forward to the Commission and recommend adoption of amendments to the Texas Administrative Code, Title 13, Part 2, Chapter 13, Sections 13.1, 13.2, 13.3, 13.6, and 13.7 related to the Texas Historic Tax Credit Program, without changes as published in the August 19, 2022 issue of the *Texas Register* (47 TexReg 4899-4906).

Recommended motion (Commission):

Move to adopt amendments to the Texas Administrative Code, Title 13, Part 2, Chapter 13, Sections 13.1, 13.2, 13.3, 13.6, and 13.7 related to the Texas Historic Tax Credit Program, without changes to the text as published in the August 19, 2022 issue of the *Texas Register* (47 TexReg 4899-4906).

TEXAS HISTORICAL COMMISSION

Texas Administrative Code

Title 13 Cultural Resources

Part II Texas Historical Commission

Chapter 13 Texas Historic Preservation Tax Credit Program

PREAMBLE

The Texas Historical Commission (Commission) adopts amendments to the Texas Administrative Code, Title 13, Part 2, Chapter 13, Sections 13.1, 13.2, 13.3, 13.6, and 13.7 related to the Texas Historic Tax Credit Program. The rule is adopted without changes as published in the August 19, 2022 issue of the *Texas Register* (47 TexReg 4899-4906).

The proposed amendments to Sections 13.1, 13.2, 13.3, 13.6, and 13.7 clarify rules to better align the Texas Historic Tax Credit Program (THPTC) with the Federal Rehabilitation Tax Credit, which THC administers in Texas in conjunction with the National Park Service; reflect changes in legislation to the originating statute Texas Tax Code § 171, Subchapter S; and delete processes that are unnecessary or in inappropriate sections of 13.3.

- 1) Section 13.1: Definitions is amended to add one phrase to better align the state tax credit program with the Federal Rehabilitation Tax Credit administered in part by the Commission. Clarifying language is added to other existing terms and phrases.
- 2) Section 13.2: Qualification Requirements is amended to reflect changes in legislation.
- 3) Section 13.3: Evaluation of Significance is amended to edit several subsections to bring them into better alignment with the Federal Rehabilitation Tax Credit and to reduce an application paperwork requirement.
- 4) Section 13.6: Application Review Process is amended to bring the THPTC into better alignment with the Federal Rehabilitation Tax Credit, clarify existing operations, and combine information from other sections in an improved manner.
- 5) Section 13.7: Inspection is amended to delete a section of text that was moved to Section 13.6.

PUBLIC COMMENT

No comments pertaining to these rule revisions were received during the thirty-day period following publication on August 19, 2022, in the *Texas Register* (47 TexReg 4899-4906).

These amendments are adopted under the authority of Texas Government Code §442.005(q), which provides the Commission with the authority to promulgate rules to reasonably effect the purposes of the Commission, including the Commission's oversight authority regarding the Texas Historic Preservation Tax Credit Program and under Texas Government Code §171.909 which authorizes the Commission to adopt rules necessary to implement the Tax Credit for Certified Rehabilitation of Certified Historic Structures under the Texas Franchise Tax. The Commission interprets this authority as allowing for the revision of application procedures and formats.

The Commission hereby certifies that the section as adopted has been reviewed by legal counsel and found to be a valid exercise of the agency's authority.

TEXAS HISTORICAL COMMISSION

Texas Administrative Code

Title 13 Cultural Resources

Part 2 Texas Historical Commission

Chapter 13 Texas Historic Preservation Tax Credit Program

Rule §13.1 Definitions

The following words and terms when used in these rules shall have the following meanings unless the context clearly indicates otherwise:

(1)Applicant--The entity that has submitted an application for a building or structure it owns or for which it has a contract to purchase.

(2)Application--A fully completed Texas Historic Preservation Tax Credit Application form submitted to the Commission, which includes three parts:

(A)Part A - Evaluation of Significance, to be used by the Commission to make a determination whether the building is a certified historic structure;

(B)Part B - Description of Rehabilitation, to be used by the Commission to review proposed projects for compliance with the Standards for Rehabilitation; and

(C)Part C - Request for Certification of Completed Work, to be used by the Commission to review completed projects for compliance with the work approved under Part B.

(3)Application fee--The fee charged by the Commission and paid by the applicant for the review of Part B and Part C of the application as follows:

Figure: 13 TAC §13.1(3) (No change.)

(4)Audited cost report--Such documentation as defined by the Comptroller in 34 TAC Chapter 3, Tax Administration.

(5)Building--Any edifice enclosing a space within its walls, and usually covered by a roof, the purpose of which is principally to shelter any form of human activity, such as shelter or housing, or to provide working, office, parking, display, or sales space. The term includes among other examples, banks, office buildings, factories, warehouses, barns, railway or bus stations, and stores and may also be used to refer to a historically and functionally related unit, such as a courthouse and jail or a house and barn. Functional constructions made usually for purposes other than creating human shelter or activity such as bridges, windmills, and towers are not considered buildings under this definition and are not eligible to be certified historic structures.

(6)Certificate of Eligibility--A document issued by the Commission to the owner, following review and approval of a Part C application, that confirms the property to which the eligible costs and expenses relate is a certified historic structure and the rehabilitations qualifies as a

TEXAS HISTORICAL COMMISSION

certified rehabilitation; and specifies the date the certified historic structure was first placed in service after the rehabilitation.

(7)Certified historic structure--A building or buildings located on a property in Texas that is certified by the Commission as:

(A)listed individually in the National Register of Historic Places;

(B)designated as a Recorded Texas Historic Landmark under §442.006, Texas Government Code, or as a State Antiquities Landmark under Chapter 191, Texas Natural Resources Code; §21.6 and §26.3(63) - (64) of this title; or

(C)certified by the Commission as contributing to the historic significance of:

(i)a historic district listed in the National Register of Historic Places; or

(ii)a certified local district as per 36 CFR §67.9.

(8)Certified local district--A local historic district certified by the United States Department of the Interior in accordance with 36 C.F.R §67.9.

(9)Certified rehabilitation--The rehabilitation of a certified historic structure that the Commission has certified as meeting the Standards for Rehabilitation. If the project is submitted for the federal rehabilitation tax credit it must be reviewed by the National Park Service prior to a determination that it meets the requirements for a certified rehabilitation under this rule. In the absence of a determination for the federal rehabilitation tax credit, the Commission shall have the sole responsibility for certifying the project.

(10)Commission--The Texas Historical Commission.

(11)Comptroller--The Texas Comptroller of Public Accounts.

(12)Contributing--A building in a historic district considered to be historically, culturally, or architecturally significant according to the criteria established by state or federal government, including those formally promulgated by the National Park Service and the United States Department of the Interior at 36 C.F.R. Part 60 and applicable national Register bulletins.

(13)Credit--The tax credit for the certified rehabilitation of certified historic structures available pursuant to Chapter 171, Subchapter S of the Texas Tax Code.

(14)District--A geographically definable area, urban, or rural, possessing a significant concentration, linkage, or continuity of sites, building, structures, or objects united by past events geographically but linked by association or history.

(15)Eligible costs and expenses--The qualified rehabilitation expenditures as defined by §47(c)(2), Internal Revenue Code, including rehabilitation expenses as set out in 26 C.F.R. §1.48-12(c), incurred during the project, except as otherwise specified in Chapter 171, Subchapter S of the Texas Tax Code.

TEXAS HISTORICAL COMMISSION

(16)Federal rehabilitation tax credit--A federal tax credit for 20 % of qualified rehabilitation expenditures with respect to a certified historic structure, as defined in §47, Internal Revenue Code; 26 C.F.R. §1.48-12; and 36 C.F.R. Part 67.

(17)Functionally related buildings—A collection of buildings that were constructed or used to serve and support an overall single purpose during their period of significance. Examples include but are not limited to: a residence and carriage house; a multi-building apartment complex; a multi-building industrial or commercial complex; or buildings constructed as a campus. Buildings within a typical neighborhood or downtown commercial historic district, among other property types, do not count as functionally related buildings with other buildings in the district, unless there is a certain historical attachment other than community development. Functionally related buildings owned by one entity are viewed as a single property while those owned by separate entities are viewed as separate properties.

(18)National Park Service--The agency of the U.S. Department of the Interior that is responsible for certifying projects to receive the federal rehabilitation tax credit.

(19)Owner--A person, partnership, company, corporation, whether for profit or not, governmental body, an institution of higher education or university system or any other entity holding a legal or equitable interest in a Property or Structure, which can include a full or partial ownership interest. Not all of these owner entities can qualify as an applicant for the credit, based on the requirements listed in Chapter 171, Subchapter S of the Texas Tax Code. A long-term lessee of a property may be considered an owner if their current lease term is at a minimum 27.5 years for residential rental property or 39 years for nonresidential real property, as referenced by §47(c)(2), Internal Revenue Code.

(20)Phased development--A rehabilitation project which may reasonably be expected to be completed in two or more distinct states of development, as defined by United States Treasury Regulation 26 C.F.R. §1.48-12(b)(2)(v). Each phase of a phased development can independently support an Application for a credit as though it was a stand-alone rehabilitation, as long as each phase meets the definition of a Project. If any completed phase of the rehabilitation project does not meet the requirements of a certified rehabilitation, future applications by the same owner for the same certified historic structure will not be considered.

(21)Placed in Service--A status obtained upon completion of the rehabilitation project as described in the Part B application, and any subsequent amendments, and documented in the Part C application. Evidence of the date a property is placed in service includes a certificate of occupancy issued by the local building official and/or an architect's certificate of substantial completion. Other documents will suffice when certificates of occupancy and/or substantial completion are not available for a specific project, including final contractor invoices or other verifiable statements of completion. Alternate documents should be approved by the Commission before submission. Placed in Service documentation must indicate the date that work was completed.

(22)Project--A specified scope of work, as described in a rehabilitation plan submitted with a Part B application and subsequent amendments, comprised of work items that will be fully completed and Placed in Service. Examples of a project may include, but are not limited to, a

TEXAS HISTORICAL COMMISSION

whole building rehabilitation, rehabilitation of individual floors or spaces within a building, repair of building features, or replacement of building systems (such as mechanical, electrical, and plumbing systems). Partial or incomplete scopes of work, such as project planning and design, demolition, or partial completion of spaces, features, or building systems are not included in this definition as projects. Per §13.6(d)(5) of this title, the Commission's review encompasses the entire building and site even if other work items are not included in a submitted project.

(23)Property--A parcel of real property containing one or more buildings or structures that is the subject of an application for a credit.

(24)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 retaining those portions and features of the building and its site and environment which are significant.

(25)Rehabilitation plan--Descriptions, drawings, construction plans, and specifications for the proposed rehabilitation of a certified historic structure in sufficient detail to enable the Commission to evaluate compliance with the Standards for Rehabilitation.

(26)Standards for Rehabilitation--The United States Secretary of the Interior's Standards for Rehabilitation as defined in §67.7.

(27)Structure--A building; see also certified historic structure. "Structure" may be used in place of the word "building," but all tax credit projects must involve rehabilitation of a building as defined in §13.1(5) above.

(28)Tax Credit--A credit earned against either the state franchise tax or the insurance premium tax per §171 of the Texas Tax Code and any limitations provided therein.

Rule §13.2 Qualification Requirements

(a)Qualification for credit.

(1)An Owner is eligible for a credit for eligible costs and expenses incurred in the certified rehabilitation of a certified historic structure if:

(A)the rehabilitated certified historic structure is placed in service on or after September 1, 2013;

(B)the Owner has an ownership interest in the certified historic structure in the year during which the structure is placed in service after the rehabilitation; and

(C)the total amount of the eligible costs and expenses incurred exceeds \$5,000.

(2)A property for which eligible costs and expenses are submitted for the credit must meet Internal Revenue Code §47(c)(2) which includes:

(A)non-residential real property;

(B)residential rental property; or

TEXAS HISTORICAL COMMISSION

(C)other property types exempted from parts of Internal Revenue Code §47(c)(2) as described in Chapter 171, Subchapter S of the Texas Tax Code.

(b)Eligible costs and expenses. Eligible costs and expenses means those costs and expenses allowed pursuant to Internal Revenue Code §47(c)(2) or as exempted by Chapter 171, Subchapter S of the Texas Tax Code. Such eligible costs and expenses, include, but are not limited to:

(1)expenditures associated with structural components as defined by United States Treasury Regulation §1.48-1(e)(2) including walls, partitions, floors, ceilings, windows and doors, stairs, elevators, escalators, sprinkling systems, fire escapes, components of central air conditioning, heating, plumbing, and electrical systems and other components related to the operation or maintenance of the building;

(2)architectural services;

(3)engineering services;

(4)construction management and labor, materials, and reasonable overhead;

(5)subcontracted services;

(6)development fees;

(7)construction period interest and taxes; and

(8)other items referenced in Internal Revenue Code §47(c)(2).

(c)Ineligible costs and expenses. Eligible costs and expenses as defined in Internal Revenue Code §47(c)(2) do not include the following:

(1)the cost of acquiring any interest in the property;

(2)the personal labor by the applicant;

(3)any cost associated with the enlargement of an existing building;

(4)site work expenditures, including any landscaping, sidewalks, paving, decks, outdoor lighting remote from the building, fencing, retaining walls or similar expenditures; or

(5)any cost associated with the rehabilitation of an outbuilding or ancillary structure unless it is certified by the Commission to contribute to the historical significance of the property.

(d)Eligibility date for costs and expenses.

(1)Part A of the Texas Historic Preservation Tax Credit Certification Application must be submitted prior to the building being placed in service per §13.1(21). Projects that have been placed in service prior to submission of a Part A application do not qualify for the program.

(2)While the credit may be claimed for eligible costs and expenses incurred prior to the filing of an application, potential applicants are urged to file Parts A and B of the application at the earliest possible date. This will allow the Commission to review the application and provide guidance to the applicant that will increase the chances that the application will ultimately be approved and the credit received.

(e)Phased development. Part B applications for rehabilitation of the same certified historic structure may be submitted by the same owner only if they describe clearly defined phases of

TEXAS HISTORICAL COMMISSION

work that align with a cost report that separates the eligible costs and expenses by phase. Separate Part B and C applications shall be submitted for review by the Commission prior to issuance of a certificate of eligibility for each phase.

(f) Amount of credit. The total amount of credit available is twenty-five percent (25%) of the aggregate eligible costs and expenses incurred in the certified rehabilitation of the certified historic structure.

Rule §13.3 Evaluation of Significance

(a) Application Part A - Evaluation of Significance. Part A of the application requires information to allow the Commission to evaluate whether a building is a certified historic structure and shall be completed for all buildings to be included in the project. Part A of the application is evaluated against criteria for significance and integrity issued by the National Park Service.

(b) Application Requirements. Information to be submitted in the Part A includes:

(1) Name, mailing address, telephone number, and email address of the property owner(s) and Applicant if different from the Owner;

(2) Name and address of the property;

(3) Name of the historic district, if applicable;

(4) Current photographs of the building and its site, showing exterior and interior features and spaces adequate to document the property's significance. Photographs must be formatted as directed by the Commission in published program guidance materials on the Commission's online Texas Historic Preservation Tax Credit Application Guide available by accessing thc.texas.gov;

(5) Date of construction of the property;

(6) Brief description of the appearance of the property, including alterations, characteristic features and estimated date or dates of construction and alterations;

(7) Brief statement of significance summarizing why a property is:

(A) eligible for individual listing in the National Register of Historic Places;

(B) contributes to a historic district listed in the National Register of Historic Places or a certified local district; or

(C) contributes to a potential historic district, accompanied by:

(i) a map showing the boundary of the potential historic district and the location of the property within the district;

(ii) photographs of other properties in the district; and

(iii) justification for the district's eligibility for listing in the National Register of Historic Places;

TEXAS HISTORICAL COMMISSION

(8)A map showing the location of the historic property;

(9)Signature of the Owner, and Applicant if different from the Owner, requesting the determination; and

(10)Other information required on the application by the Commission.

(c)Consultation with Commission. Any person may informally consult with the Commission to determine whether a property is:

(1)listed individually in the National Register of Historic Places;

(2)designated as a Recorded Texas Historic Landmark or State Antiquities Landmark; or

(3)certified by the Commission as contributing to the historic significance of a historic district listed in the National Register of Historic Places or a certified local district.

(d)Automatic qualification as certified historic structure. If a property is individually listed in the National Register of Historic Places or designated as a Recorded Texas Historic Landmark or State Antiquities Landmark, then it is a certified historic structure and should be indicated as such on Part A of the application.

(e)Preliminary determination of significance. An Applicant for a property not listed in the National Register of Historic Places, neither individually nor as a contributing element to a historic district; not designated a Recorded Texas Historic Landmark nor State Antiquities Landmark; and not listed in a certified local district may obtain a preliminary determination from the Commission as to whether the property is individually eligible to become a certified historic structure or is eligible as a contributing structure in a potential historic district by submitting Part A of the application. Determination will be based on criteria for listing in the National Register of Historic Places. Applications for a preliminary determination of significance must show how the property meets one of the following criteria for listing in the National Register of Historic Places and any applicable criteria considerations from the National Park Service.

(1)National Register of Historic Places criteria. The quality of significance in American history, architecture, archeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association and one or more of subparagraphs (A) - (D) of this paragraph:

(A)Properties that are associated with events that have made a significant contribution to the broad patterns of our history; or

(B)that are associated with the lives of persons significant in our past; or

(C)that embody distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or

(D)that have yielded, or may be likely to yield, information important in prehistory or history.

(2)Criteria considerations. Ordinarily cemeteries, birthplaces, or graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50

TEXAS HISTORICAL COMMISSION

years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria or if they fall within the following categories:

(A)A religious property deriving primary significance from architectural or artistic distinction or historical importance; or

(B)A building or structure removed from its original location but which is significant primarily for architectural value, or which is the surviving structure most importantly associated with a historic person or event; or

(C)A birthplace or grave of a historical figure of outstanding importance if there is no appropriate site or building directly associated with his productive life.

(D)A cemetery which derives its primary significance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or

(E)A reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or

(F)A property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own exceptional significance; or

(G)A property achieving significance within the past 50 years if it is of exceptional importance.

(3)Issuance of a preliminary determination of significance does not bind the Commission to the designation of an individual historic structure or district. Applicants proceed with rehabilitation projects at their own risk. If a structure is ultimately not listed in the National Register of Historic Places, designated as a Recorded Texas Historic Landmark, or certified as a contributing element to a local district pursuant to 36 C.F.R. §67.9, the preliminary determination does not become final, and the owner will not be eligible for the credit. The Commission shall not issue a certificate of eligibility until or unless the designation is final.

(f)Determination of contributing structures in existing historic districts. If a property is located in a district listed in the National Register of Historic Places or in a certified local district, an Applicant or an Owner of the property shall request that the Commission determine whether the property is of historic significance contributing to the district by submitting Part A of the application. The Commission evaluates properties located within historic districts listed in the National Register of Historic Places or certified local districts to determine whether they contribute to the historic significance of the district by applying the following standards:

(1)A property contributing to the historic significance of a district is one which by location, design, setting, materials, workmanship, feeling, and association adds to the district's sense of time and place and historical development.

TEXAS HISTORICAL COMMISSION

(2) A property does not contribute to the historic significance of a district if it does not add to the district's sense of time and place and historical development, or if its location, design, setting materials, workmanship, feeling, and association have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost.

(3) Generally, buildings that have been built within the past 50 years shall not be considered to contribute to the significance of a district unless a strong justification concerning their historical or architectural merit is given or the historical attributes of the district are considered to be less than 50 years old at the date of application.

(4) Certification of significance will be made on the basis of the appearance and condition of the property before beginning the rehabilitation work.

(5) If a nonhistoric surface material obscures a building's façade, it may be necessary for the owner to remove a portion of the surface material so that a determination of significance can be made. After the material has been removed, if the obscured façade has retained substantial historic integrity and the property otherwise contributes to the significance of the historic district, it will be considered eligible to be a certified historic structure.

(g) Subsequent Designation. A building must be a certified historic structure prior to the issuance of the certificate of eligibility by the Commission as required by §171.904(b)(1)(A) of the Texas Tax Code. If a property is not automatically qualified as a certified historic structure, an owner of a property shall request that the Commission determine whether the property is of historic significance by submitting Part A of the application in accordance with subsections (e) and (f) of this section. Upon listing in the National Register of Historic Places, designation as a Recorded Texas Historic Landmark, or certification as a contributing element to a local district pursuant to 36 C.F.R. §67.9, THC staff overseeing the National Register program and the Official Texas Historical Marker program (as applicable), shall prepare a notification, to be filed with the tax credit application, indicating that the designation process required by the Part A has been fulfilled.

(h) Multiple buildings. If a property owned by one entity contains more than one building and the Commission determines that the buildings have been functionally related historically, per 13.1(17), to serve an overall purpose (such as a residence and a carriage house), then the functionally related buildings will be treated as a single certified historic structure, regardless of whether one of the buildings is separately listed in the National Register of Historic Places or as a Recorded Texas Historic Landmark or is located within a historic district. Buildings owned by the same applicant that were not functionally related historically must be submitted as individual buildings on separate applications.

(i) Portions of buildings. Portions of buildings, such as single condominium apartment units, are not independently eligible for certification as an individual space without assessment of any work undertaken elsewhere in the building within the last 24 months, as described in §13.6(f). This rule applies even when a building has multiple owners. A full description of all work at the building must be provided with the application.

(j) Relocation of historic buildings. Relocation of a historic building from its original site may

TEXAS HISTORICAL COMMISSION

disqualify the building from eligibility or result in removal of designation as a certified historic structure. Applications involving buildings that have been moved or are to be moved will be evaluated on a case-by-case basis under the applicable criteria for designation as provided in this section. For a building listed in the National Register of Historic Places, the applicant will be responsible for updating the National Register of Historic Places nomination for the property or district, or the relocated building will not be considered a certified historic structure for the purpose of this credit. For a building designated as a Recorded Texas Historic Landmark, the applicant will be responsible for notifying the Commission and otherwise complying with the requirements of §21.11 of this title prior to undertaking any relocation.

Rule §13.6 Application Review Process

(a)Application form. The Commission staff will develop the application and may modify it as needed over time. All required forms, including application Parts A, B, C, and amendment forms, are available from the Commission at no cost.

(b)Delivery. Applications will be accepted beginning on January 1, 2015 and continuously thereafter. Applications should be submitted to the Commission in the manner and format directed by the Commission in published program guidance materials on the Commission's online Texas Historic Preservation Tax Credit Application Guide available by accessing thc.texas.gov.

(c)Application Part A - Evaluation of Significance. Part A of the application will be used by the Commission to confirm historic designation or to determine if the property is eligible for qualification as a certified historic structure.

(1)If a property is individually listed in the National Register of Historic Places or designated as a Recorded Texas Historic Landmark or State Antiquities Landmark, the property is qualified as a certified historic structure.

(2)The applicant will be responsible for providing sufficient information to the Commission with which the Commission staff may make a determination. If all requested information is not provided to make a determination that a building is eligible for designation as a certified historic structure, the staff may request additional information from the applicant. If the additional information requested is not provided in a timely manner, the application will be considered incomplete and review of the application will be placed on hold until sufficient information is received.

(3)The Commission staff review Part A of a complete application, unless otherwise provided in §13.8 of this title (relating to Relationship with the Federal Rehabilitation Tax Credit Program), and shall notify the applicant in writing of any determination it makes upon completing the review of Part A of the application.

(4)There is no fee to review Part A of the application.

(d)Application Part B - Description of Rehabilitation. Part B of the application will be used by the Commission to review proposed projects for compliance with the Standards for

TEXAS HISTORICAL COMMISSION

Rehabilitation.

(1)The applicant will be responsible for providing sufficient information, including photographs taken prior to the project, to the Commission with which the Commission staff may make a determination. If all requested information is not provided to make a determination that a project is eligible as a certified rehabilitation, staff may request additional information from the applicant, usually required to be submitted within 30 days. If the additional information requested is not provided in a timely manner, the application will be considered incomplete and review of the application will be placed on hold until sufficient information is received.

(2)The Commission staff will review Part B of a complete application, unless otherwise provided in §13.8 of this title, and shall notify the applicant in writing of any determination it makes upon completing the review of Part B of the application. In reviewing Part B of the application, the Commission shall determine if Part B is approved or not as follows:

(A)Consistent with the Standards for Rehabilitation as determined by the Commission. If all aspects of the Part B of the application meet the standards for rehabilitation, no additional information is required, and no conditions are imposed on the work, Part B is approved.

(B)Consistent with the Standards for Rehabilitation with specific conditions of work required. The Commission may determine that the work described in the plan must be performed in a specific manner or with specific materials in order to fully comply with the Standards for Rehabilitation. In such cases, the Part B may be approved with specific conditions required. For applications found to be consistent with the Standards for Rehabilitation with specific conditions required, the applicant shall provide written acceptance to the Commission of all specific conditions required. Otherwise the application will be determined to be not consistent with the Standards for Rehabilitation; applications found to be consistent with the Standards for Rehabilitation with specific conditions required may proceed with the work but will only be eligible for the credit if the conditions listed are met as part of the rehabilitation work. Failure to follow the conditions may result in a determination by the Commission that the project is not consistent with the Standards for Rehabilitation.

(C)Not consistent with the Standards for Rehabilitation. Applications found not to be consistent with the Standards for Rehabilitation will be considered to be ineligible applications; the Commission shall make recommendations to the applicant that might bring the project into conformance with the Standards for Rehabilitation, however no warranty is made that the recommendations will bring the project into compliance with the Standards for Rehabilitation; the applicant may reapply and it will be treated as a new application and will be subject to a new application fee.

(3)An application fee is required to be received by the Commission before Commission review of Part B of the application. The fee is based on the estimated amount of eligible costs and expenses listed by the applicant on Part B of the application.

(A)Applicants must submit the fee with their Part B application or the application will be placed on hold until the fee is received. The fee is calculated according to a fee schedule approved by the Commission and included in the application.

(B)The fee is based on the estimated aggregate eligible costs and expenses indicated in the Part B application and is not refundable. Resubmission of a rejected application or under any other circumstances will require a new fee. Amendments to a pending application or approved

TEXAS HISTORICAL COMMISSION

project do not require additional fees.

(4)Amendment Sheet. Changes to the project not anticipated in the original application shall be submitted to the Commission on an amendment sheet and must be approved by the Commission as consistent with the Standards for Rehabilitation before they are included in the project. The Commission shall review the amendment sheet and issue a determination in writing regarding whether or not the proposed change in the project is consistent with the Standards for Rehabilitation.

(e)Application Part C - Request for Certification of Completed Work. Part C of the application will be used by the Commission to review completed projects for compliance with the work approved under Part B.

(1)The applicant shall file Part C of the application after the building is placed in service.

(2)The applicant will be responsible for providing sufficient information, including photographs before and after the project, to the Commission by which the Commission staff may verify compliance with the approved Part B. If all requested information is not provided to make a determination that a project is eligible as a certified rehabilitation, the application is incomplete and review of the application will be placed on hold until sufficient information is received.

(3)The Commission staff will review Part C of a complete application, unless otherwise provided in §13.8 of this title, and shall notify the applicant in writing of any determination it makes upon completing the review of Part C of the application.

(A)If the completed project is found to be in compliance with the approved Part B and any required conditions; consistent with the Standards for Rehabilitation, and the building is a certified historic structure at the time of the application, the Commission shall approve the project. The Commission then shall issue to the applicant a certificate of eligibility that confirms the property to which the eligible costs and expenses relate is a certified historic structure and the rehabilitation qualifies as a certified rehabilitation and specifies the date the certified historic structure was first placed in service after the rehabilitation.

(B)If the completed project is not consistent with the Standards for Rehabilitation, with the approved Part B, and/or the specific conditions required, and the project cannot, in the opinion of the Commission, be brought into compliance, or if the building is not a certified historic structure at the time of the application, then the Commission shall deny Part C of the application and no certificate of eligibility shall be issued.

(C)If the completed project is not consistent with the Standards for Rehabilitation, with the approved Part B, and/or the specific conditions required, and the project can, in the opinion of the Commission, be brought into compliance, the Commission may issue remedial conditions that will bring the project into compliance. The applicant shall complete the remedial work and file an amended Part C. If the remedial work, in the opinion of the Commission, brings the project into compliance, then the Commission shall issue a certificate of eligibility.

(4)An application fee is charged before Commission review of the Part C of the application based on the amount of eligible costs and expenses listed by applicant on Part C of the application.

(A)Applicants must submit the fee with their Part C application or the application will be placed on hold until the fee is received. The fee is calculated according to a fee schedule

TEXAS HISTORICAL COMMISSION

approved by the Commission and included in the application.

(B)The fee is based on the eligible costs and expenses as indicated in the audited cost report and is not refundable. Resubmission of a rejected application or under any other circumstances will require a new fee. Amendments do not require additional fees.

(f)Scope of Review. The review encompasses the entire building's site and environment as well as any buildings that were functionally related historically per §13.1(17) and §13.3(h). The scope of review for a project is not limited to the work that qualifies as an eligible expense. All work completed by the current applicant twenty-four (24) months before the submission of the application can be considered part of the project, as is the cumulative effect of any work in previously completed or future phases. Any new construction and site improvements occurring on the historic property are considered part of the project. Individual condominiums or commercial spaces within a larger historic building are not considered individual properties apart from the whole. Multiple interior finish-out projects occurring at the same time, for example, whether completed by an owner, multiple owners, or tenants, must all be reviewed to ensure all work to the building meets the Standards for Rehabilitation.

(1) Eligibility for the credit. If a project, including a single phase of work or an overall rehabilitation, does not meet the Standards for Rehabilitation, future work on the building or within a set of functionally related buildings, performed by the same owner, shall not be eligible for a credit under this program. If the building is purchased by a new owner, the new owner may apply for tax credits based on a new application and existing conditions at the time of purchase.

(2)An applicant may elect to apply to receive the credit on only the exterior portions of a larger project that includes other work, in which case the scope of review will be limited to the exterior work. For properties that are individually listed on the National Register of Historic Places, are designated as a Recorded Texas Historic Landmark or State Antiquities Landmark, or determined to be eligible for these designations, the scope of review must also include primary interior spaces.

(3)For these projects described in subparagraph (2) of this paragraph, all work completed by the current owner twenty-four (24) months before the submission of the application, and within the same scope of review (e.g. exterior and/or primary interior) is considered part of the project, as is the cumulative effect of any work in previously completed or future phases within the same scope of review.

(g)Closure of Inactive Applications. The Commission staff may close applications that have been deemed inactive. Closed applications do not qualify as certified rehabilitations and are not eligible for the Texas Historic Preservation Tax Credit unless reopened per paragraph (6) of this subsection.

(1)Applications may be deemed inactive and closed under any of the following circumstances: Part B and Part C application fees have not been received within sixty (60) days of receipt of the application parts; written requests for information necessary to complete the application and provide sufficient documentation to fully review the application are not responded to within sixty (60) days; or, approved application Parts have not progressed to subsequent Parts (for example: a Part B has not been submitted following approval of a Part A, etc.) and there has been no communication from the applicant to the Commission for a

TEXAS HISTORICAL COMMISSION

period of twenty-four (24) months or greater.

(2) Applications for projects that are simultaneously applying for federal historic tax credits, per §13.8 of this title may also be closed upon closure of the federal application by the National Park Service.

(3) Applicants will be notified in writing of the potential closure and given sixty (60) days to respond, in writing, with a request for the application to remain open; supplying missing or requested information; or to request an extension allowing additional time to compile missing or requested information. If no response is received, the application will be closed. Such requests shall not be unreasonably denied but shall not exceed an additional 60 days.

(4) Extensions will be granted, in writing, for a period of time agreed upon by the Commission and the Applicant, based on the status of the project. If an extension is not met, further extensions may be granted if the Applicant documents to the Commission that the project is progressing.

(5) Applications that have been closed will be reopened under the following conditions: the project applicant has not changed; the overall scope of work presented in the Part B application has not substantially changed; and the request to reopen the application is made in writing within twenty-four (24) months from the date the application was closed.

(6) If all conditions in paragraph (5) of this subsection are not met, a new application must be filed, including new Part B and Part C application fees.

Rule §13.7 Inspection

(a) Inspection. The Commission may conduct an inspection of a project for which an application has been submitted to review current conditions, work completed in association with the current application, or previously executed phases of work.

(b) Notice. The Commission must give reasonable notice of not less than 48 hours to the applicant of its intent to inspect the property.

TEXAS HISTORICAL COMMISSION

Item 10.2

Texas Historical Commission
October Quarterly Meeting
October 17-18, 2022

Consider approval of the recapture of funds from and/or supplemental funding to previously awarded Texas Historic Courthouse Preservation Program projects

Background:

Preservation projects involve a certain degree of uncertainty and unexpected conditions may arise during a project. These newly discovered or unanticipated conditions typically have an adverse impact on project budgets. The THC may discuss one or more courthouse projects that this situation applies to and consider supplemental awards to those counties. At other times, a courthouse project may not utilize all the grant funds originally awarded for the project. If this occurs, the THC will formally adjust the grant award to reflect the recapture.

This is a standing agenda item for the Commission to consider at each quarterly meeting.

The Commission will consider the following supplemental funding awards and/or recapture of funds:

Menard County Courthouse

Menard County received a Round X construction grant of \$1,205,303, approved at the April 2018 Quarterly Meeting. The project completed construction in August 2021 and a grant balance of \$107,764.15 remains due to the project coming in under budget. The county has paid and submitted all invoices related to the project and presented a request for final reimbursement. The county concurs with the THC staff's recommendation to recapture the remaining grant balance.

Recommended motion (Committee):

Move to send forward to the Commission and recommend approval to recapture funds from Menard County in the amount of \$107,764.15.

Recommended motion (Commission):

Move to approve recapture of funds from Menard County in the amount of \$107,764.15.