TIPS FOR A SUCCESSFUL HISTORIC PRESERVATION TAX CREDIT PROJECT

Contact the THC as soon as possible if considering historic preservation tax credits.

- We can help guide you determine if your project is a good fit for our program, and provide up-front guidance related to National Register eligibility, whether or not your project will meet the Standards for Rehabilitation, and how to submit your application.
- Look at our tax credit programs website, check out the applications, and read through the handy application guide booklet. Applications and the Application Guide can be downloaded from THC’s website.
- Applications submitted after construction work has begun can be problematic if there is not enough documentation of pre-rehab conditions, or if inappropriate work has already been completed. Work begun prior to approval is at your own risk and could result in denial if not appropriate.
- If your project is completed and you have not submitted your Part 1 or Part A, your project is likely ineligible to receive tax credits.

Talk with your attorney or tax accountant to understand how you can use the credits.

- THC cannot provide advice about your personal financial situation. It is up to the applicants to ensure that they understand the financial implications associated with the tax credit programs.

Take lots of photographs to document your building and your rehab project.

- Take photographs of the building before doing any work!
- Photograph the interior and exterior of the building. Take overall shots of each elevation and each room, and detailed shots to show any unique details, or any areas or features that require special work as part of your rehab project.
- Make sure photos are in focus and that the subject is clearly visible, and not blocked by anything (like trees or fingers).
- Print photos on photo-quality paper, at least 4 x 6 inches in size for each photo. Photos do NOT have to be printed on glossy paper, but should not be printed on plain printer/copier paper as inks can bleed.
- Label all photos as directed in the Application Guide and key your photos to site plans and/or floor plans of your building.
- If you have already begun construction, your application should include pre-rehab photos and photos showing the current condition of the building.

Complete your application thoroughly and clearly.

- Fill in all blanks, describe all aspects of your project in detail, and provide all necessary supporting documentation. As you compile your application, remember that THC staff may not see your building in person until your project is completed. If you are applying for the federal credits, the National Park Service will likely never see your building. Make sure that the reviewers can gain a full understanding of the pre-rehab condition of your building and your proposed project. If your submission is incomplete, THC staff will request more information from you, which may delay approval of your application.
- Consult the THPTC Application Guide to ensure you are providing us with all necessary information.
- The amount and level of supporting documentation will vary based on the size and complexity of your project. A small project may be adequately described in a narrative, in combination with the photos and photo key. A larger project is likely to require a full set of architectural plans.
- Make sure to send the appropriate number of copies of applications and supporting documentation. This is based on which program or programs you are applying for. More information is in the Application Guide.
- Send in application forms with original signatures!
- Send a check for your review fee with your state applications. Your application cannot be processed without a check.
- **DO NOT BIND APPLICATION MATERIALS.**
Understand the National Register designation process, and plan accordingly.

- If your building is not listed in the National Register when your project begins, the designation process must be completed before your finished project can be certified.
- The Part 1 and Part A applications must include enough historical documentation to support the building’s eligibility for listing in the National Register, or its contributing status within a listed historic district.
- The National Register nomination process is separate from the tax credit application process, but much of the same documentation can be used for both.
- It takes about a year to complete the National Register process for an individual property. Listing of a new district will take longer and will likely require cooperation of other property owners and assistance from local government.
- Consider hiring a qualified consultant to save time and help ensure a smoother application process.
- Stay in communication with THC’s National Register staff in order to keep your nomination on track.

Plan architectural work carefully.

- THC and NPS review work planned for the exterior AND interior of buildings.
- The design of additions and new construction are also reviewed, for their impact to the historic building.
- Landscape plans are also reviewed, although with less scrutiny, to ascertain how changes to the landscape effect the overall character of the historic property.
- THC staff can speak or meet with you and your architect, contractors, consultant, etc. to help provide feedback about your plans before they are finalized. If your proposed plans are not appropriate, they may need to be altered in order to obtain approval.

Remember that this is a historic preservation program.

- All projects are reviewed for compliance with the Secretary of the Interior’s Standards for Rehabilitation. The Standards for Rehabilitation allow for alterations to historic buildings to support modern use and functionality, while retaining historic fabric and character.
- Historic fabric, especially character-defining features, should only be replaced when deteriorated beyond repair. Always document the conditions of deterioration and, ideally, get the THC’s approval before removing or replacing character-defining features or other significant historic fabric.
- Historic fabric must also never be removed in order to change the appearance or character of a building or space. Historically finished spaces must remain that way. Never remove wall or ceiling finishes to expose structural elements that were never historically exposed.
- Retain primary spaces within historic floorplans. These generally include spaces that were designed or used as public spaces, such as lobbies, commercial spaces, corridors, auditoriums or other assembly spaces, etc.
- Missing historic features can be restored, but are not necessarily required to be restored.
- Some features may be historic even if they are not original. Understand the history of changes to your building and retain added features that have gained significance over time.
- Additions, alterations, or new features should be in keeping with the historic character of the building, but should not be designed to blend in or be mistaken for historic features.
- Projects can be denied certification because of individual work items that do not meet the Standards for Rehabilitation and are especially problematic, such as replacement of windows that are not deteriorated. Additionally, the cumulative effect of multiple, less significant work items that do not meet the Standards for Rehabilitation as completed can lead to a denial.