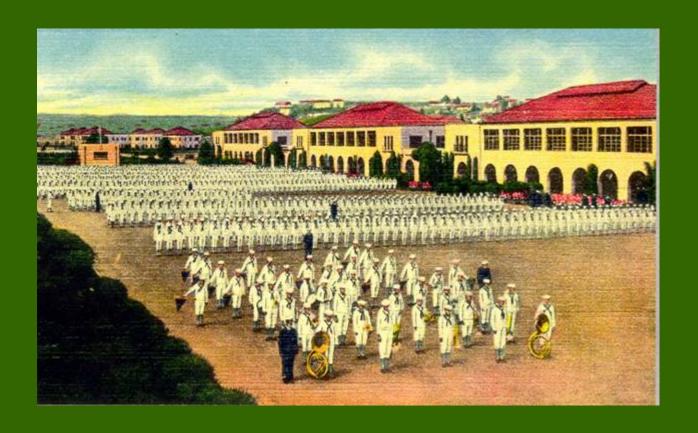


### Historic Tax Credit Basics: BRAC





#### MILITARY SITES and Tax Credits

McClelland Air Force Base San Diego Naval Training Center Fort Sam Houston Ft. Baker Ft. Benjamin Harrison Ft. Sheridan Watertown Arsenal Presidio of San Francisco Mare Island



#### MILITARY SITES

Some sites are Base Realignments;
Some are privatization projects
Some are from earlier surplus or
disposed properties;

All Tax Credit Projects must meet certain eligibility criteria



### What is a Tax Credit?

20% of allowable rehabilitation expenses
Returned to the owner,
investors or long-term
Lessees as a credit
against Federal Income Tax;

### Why is the National Park System Involved?

National Historic Preservation Act of 1966

In 1976 Tax Incentives were adopted to be managed through the NPS

## Program Partners of the Rehabilitation Tax Credit Program



National Park Service Department of the Interior (36 CFR Part 67)



Network of State Historic Preservation Offices



Internal Revenue Service (26 CFR Parts 1 and 602 IRC 47)

### To Qualify for the 20% Tax Credit:

- Must be listed or eligible for listing on the National Register of Historic Places
- Is generally 50 years or older
- Must be a building
- Must be a depreciable property
- Must meet the IRS substantial rehabilitation test
- Must meet the Secretary of the Interior's Standards



# Federal Rehabilitation Tax Credit Program 2004 at a Glance

- \$3.88 billion in private investment leveraged
- 50, 400 jobs created
- 1,200 projects approved
- 5,357 low and moderate income housing units created
- 10,046 housing units created or renovated overall
- More projects leveraging over \$1 million in investment

Form 10-168 Rev. 12/90 UNITED S'	TATES DEPARTMENT OF THE INTERIOR	CMB Agenoved No. 1024-0009	
HISTORIC PRESE PART 1 -	NATIONAL PARK SERVICE  ERVATION CERTIFICATION APPLICATION  - EVALUATION OF SIGNIFICANCE	PART 1 Evaluation of S	Significance
NPS Office Use Only NRIS No:	NPS Office Use Only Project No:	TAIRT I Evaluation of S	ngillicance
Instructions: Read the instructions carefully before con Type or print clearly in black ink. If additional space is	mpleting application. No certification will be made unless a completed application for needed, use continuation sheets or attach blank sheets.	n has been received.	
Name of property:			
Address of property: Street	Form 10-188a UNITED STATES DEPART	MENT OF THE INTERIOR	
City	Form 10-168a UNITED STATES DEPART Rev. 12/90 NATIONAL PA	Own Approved	
☐ National Register district ☐ certified	HISTORIC PRESERVATION CI	ERTIFICATION APPLICATION	
Check nature of request:     certification that the building contributes to the	PART 2 — DESCRIPTIO  NPS Office Use Only	PART 2 His	storic Preset
<ul> <li>certification that the structure or building and significance of the above-named historic distr</li> </ul>	NRIS No:	Project No:	
certification that the building does not contrib preliminary determination for individual listing			
preliminary determination that a building local preliminary determination that a building outs	Instructions: Read the instructions carefully before completing application.	to certification will be made unless a completed application form has been received.	A1
3. Project contact:	Type or print clearly in black ink. If additional space is needed, use continua	tion sheets or attach blank sheets. A copy of this form may be provided to the Internal certification is made on the basis of the descriptions in this application form. In the	- <del>-</del> 1
Name	event of any discrepancy between the application form and other, supplementions), the application form shall take precedence.	lary material submitted with it (such as architectural plans, drawings and specifica-	
Street	очноу, ито арримания типи агаан зака рточнавания.		<u> </u>
State	1. Name of property:	Form 10-1680 UNITED STATES DEPARTMENT OF THE INTERIOR OMB Approval	7 /
4. Owner:	Address of property: Street	Rev. 12/90 No. 1024-0009  NATIONAL PARK SERVICE	/
I hereby attest that the information I have provided falsification of factual representations in this applic	City		
to 18 U.S.C. 1001.	☐ Listed individually in the National Register of Historic Places; give da ☐ Located in a Registered Historic District: specify:		
Name	Li Located in a Registered Historic District; specify:  Has a Part 1 Application (Evaluation of Significance) been submitted for	REQUEST FOR CERTIFICATION OF COMPLETED WORK	PART 3
Organization	If yes, date Part 1 submitted: Date of certification:	NPS Office Use Only:  NRIS No:	
Social Security or Taxpayer Identification Number	Date on building and rehabilitation project:	HING NO.	
Street	Date building constructed:	Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the	
State	Type of construction:	appropriate reviewing office. If a Part 2 application has not been submitted in advance of project completion, in must accompany like Request for Certification of Completed Work. A copy of this form will be provided to the Internal Revenue Service. Type or print clearly in black first. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of yet discuspancy between the application form and	
NPS Office Use Only	Use(s) before rehabilitation:	other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.	
The National Park Service has reviewed the "Historic the property:	Proposed use(s) after rehabilitation:	1. Name of property:	
contributes to the significance of the above-name	Estimated cost of rehabilitation:	Address of property: Street	
cordance with the Tax Treatment Extension Act	This application covers phase number of phases	City County State Zip	
does not contribute to the significance of the about Preliminary Determinations:	Project/phase start date (est.):	Is property a certified historic structure?    yes    no    If yes, date of certification by NPS:	
appears to meet the National Register Criteria fo	3. Project contact:	or date of listing in the National Register:	
Historic Preservation Officer according to the pro does not appear to meet the National Register C	Name	National Park Service assigned rehabilitation project number:	
<ul> <li>appears to contribute to the significance of a pot State Historic Preservation Officer.</li> </ul>	State Zip	Crit Project starting date:	
appears to contribute to the significance of a reg Register nomination or district documentation on does not appear to qualify as a certified historic	4. Owner:	Rehabilitation work on this property was completed and the building placed in service on:	$\mathbf{U}_{i}$
does not appear to qualify as a certified historic	I hereby attest that the information I have provided is, to the best of my knowle	Estimated costs attributed solely to the rehabilitation of the historic structure: \$	
Date National Park Service Auth	factual representations in this application is subject to criminal sanctions of up	to Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$	
☐ See Attachments	Name Signature	3. Owner: (space on reverse for additional owners)	
	Organization Social Security or Taxpayer Identification Number	I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is, to the test of my breakdept, correct, and that in my opinion be completed rehabilitation meets the Secretary's "Standards for Pethabilitation" and so consistent with the work described in Mark 2 of the Newton Persenation Certification Application, 1 and satellet that 1 ow the property described above. I understand the property described above.	
	Social Security or Taxpayer Identification Number		
	State Zip	suant to 18 U.S.C. 1001.	
	NPS Office Use Only	Name Signature Cate Organization	
	The National Park Service has reviewed the "Historic Certification Application		T
	that the rehabilitation described herein is consistent with the historic	ch Street Cny	
	meets the Secretary of the Interior's "Standards for Rehabilitation." tion can be issued only to the owner of a "certified historic structure	Th	_
	that the rehabilitation or proposed rehabilitation will meet the Secret	NPS Office Use Only	
	that the rehabilitation or proposed rehabilitation is not consistent with project does not meet the Secretary of the Interior's "Standards for	th the second se	<b>T</b>
	0000000	determined:	140
	Date National Park Service Authorized Signal	Other the completed metallitation meets the Secretary of the Intervier's "Bandeside for Publishillation" and is consistent with the National Confidence of the Application of the Confidence of the Application of the Confidence of	
	See Attachments	trification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpreta- tions of the Internal Revenue Code should be addressed to the appropriate local Internal Revenue Service office. Completed projects may be inspected by	
		an authorized representative of the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was	
		not uncertained as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further attentions as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."	
		that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.	
		Date National Park Service Authorized Signature National Park Service Office/Telephone No.	
		See Attachments	

oric Preservation Certification **Application** 

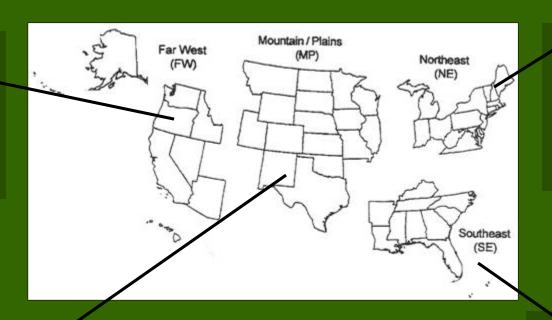
Certification of **Completed Work** 

Components of a Historic Preservation Certification **Application** 

## 2004 Federal Tax Credits Nationwide

Far West

17.9% of projects \$693 million



Northeast

44.3% of projects \$442 billion

Mountain/Plain 28.1% of projects \$1.090 billion Southeast

9.7% of projects \$376 million

### What is the Process?

Contact with State

2 copies of Application to SHPO
SHPO Recommendation to NPS
Determination by NPS too Owner
Owner files with IRS when completed

### Part I identifies type of National Register listing and history of property



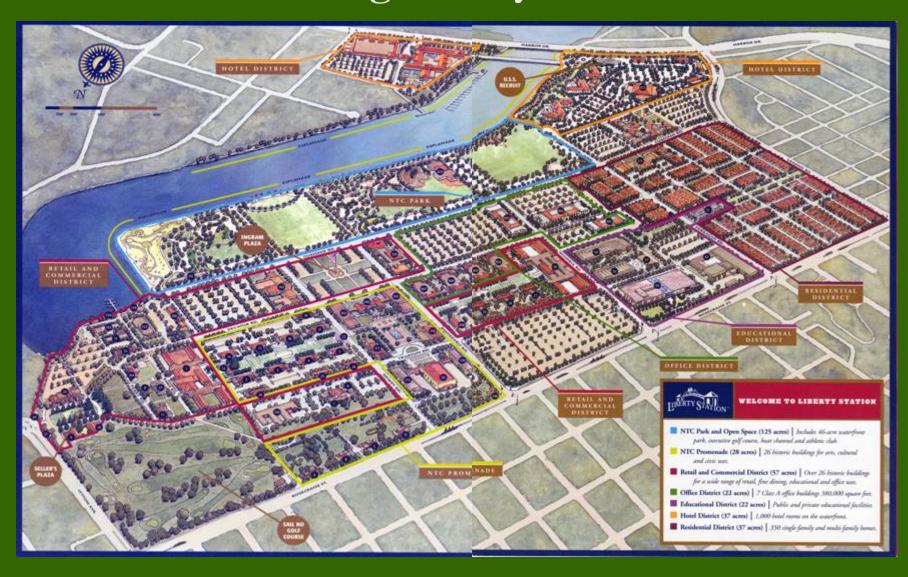
Capitol Hill Historic District Washington, DC





Chrysler Building New York, NY

### BRAC Sites are generally listed as District





Functionally related complexes within a district will be viewed together; Individual buildings will be reviewed separately



The Naval Training
Center in San Diego
will become a multi-use
office, retail and
residential complex
with two primary
developers

Historic post card



proposal



McClelland Air Force Base, California Has many tax credit projects underway







Officers Quarters at McClelland now used as hotel suites



Hangers at McClelland now used for civil aeronautics

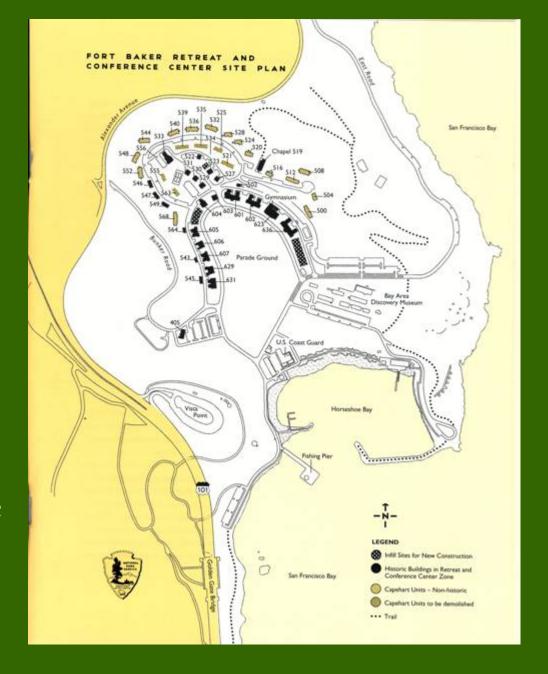


Sometimes these sites were transferred many years ago'

Ft. Baker has been part of the NPS

Golden Gate Recreational Area

Ft. Baker will become a retreat and conference center; Historic buildings around the parade grounds will be preserved and new construction will be added behind

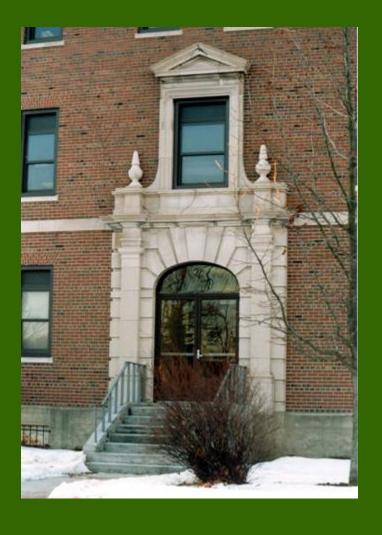




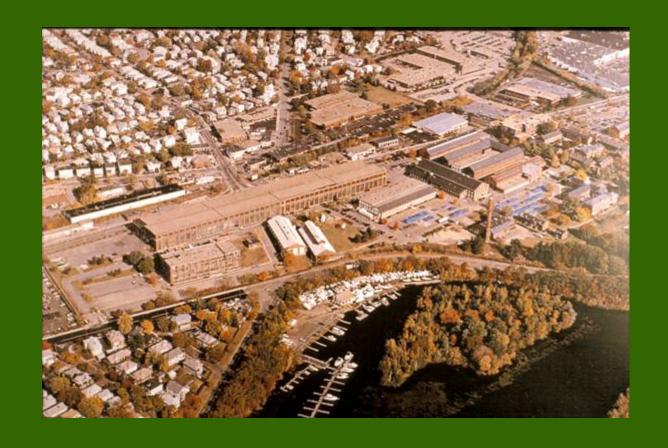
Fort Benjamin Harrison currently under rehabilitation



existing conditions, such as already replaced windows, may remain, but if removed, the new windows must be compatible with the historic configuration



Fort Benjamin Harrison



Watertown Arsenal, Massachusetts







Watertown Arsenal

### Get the State Historic Preservation Office involved as soon as possible!!!



WWW.ncshpo.org





Type of construction:	REHABILITATION  NPS Office Use Only  Project No:  stron will be made unless a completed application from his seen received, file of all of the project No:  stron will be made unless a completed application from his seen received, file of all of the project project project project file of the description in this application form. In the entire submitted with it (such as architectural plans, drawings and specification in the submitted with it (such as architectural plans, drawings and specification).  State  Project No.  NPS Project Number:
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intuitions: Read the instructions carefully before completing application. No certification of or print clearly in black link. If additional space is needed, use continuation she were for every control of the control	ation will be made unless a completed application form has been received, to or attach blank wheels. A copy of this form may be provided to the internal not is made on the basis of the descriptions in this application form. In the under submitted with it goods as architectural plank, drawings and specification of the control of the co
or print (easily in black init. If additional space is needed, use continuation share man derived. The decision by the National Pais Service with respect to certificate man derived. The decision of the National Pais Service with respect to certificate with the needed of the National Pais Service with respect to certificate with the needed of the National Pais Pais Pais Pais Pais Pais Pais Pais	to or attach blank theets. A copy of this form may be provided to the Internal in a made on the sach of the description in this application from it is applicated from it is applicated from it is applicated from it is applicated from the read submitted with it (such as architectural plans, drawings and specifica-  State Zp
Address of property: Street	107 yes no no NPS Project Number:
City County  Clare County  Listed individually in time National Register of Hastoric Pfaces; give date of list  Listed individually in time National Register of Hastoric Pfaces; give date of list  Has a Part 1 Application (Evaluation of Significance) been submitted for this projet  Has a Part 1 Application (Evaluation of Significance) been submitted for this projet  Total Date on building and rehabilitation project:  Date building and rehabilitation:  Total Proposed usely after rehabilitation:  Proposed usely after rehabilitation:  This application covers phase number of phases  Project Content:  This application covers phase number  Conspection of the Project Content:  Name	107 yes no no NPS Project Number:
□ Listed individually in the National Register of Historic Places; give date of list □ Located in a Registered Historic District, specify: □ Historic Registered Historic District, specify: □ Historic Registered Historic District, specify: □ Historic Registered Regis	107 yes no no NPS Project Number:
Located in a Registered Historic District, specify.  Has a Part J Application (Evaluation of Significance) been submitted for this project.  Has a Data I Application (Evaluation of Significance) been submitted for this project.  Date building and rehabilitation project:  Total building constructed:  Type of construction:  Nouse(s) before rehabilitation:  Proposed use(s) after rehabilitation:  Floor This application covers phase number:  O phases Project Context:  Name  Comp	ct? yes no no NPS Project Number:
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If yes, date Part 1 submitted	NPS Project Number:
Date on building and rehabilitation project:         Total           Date building constructed:         Total           Type of construction:         N           Use(s) before rehabilitation:         Total           Proposed use(s) after rehabilitation:         N           Elimitated cost or sheabilitation:         Floor           This application covers phase number:         ofphases         Floor           Project-phase start date (ext):         Comp           Name	
Date building constructed:  Total Type of construction:  Note of the construction:  Total Proposed useful plant rehabilitation:  Estimated cost of rehabilitation:  Floor Project of rehabilitation:  Floor Project contact:  Name	
Type of construction:    Variety   Deferre rehabilitation:   Total Proposed usels) after rehabilitation:   Name	
Use(s) before rehabilitation:  Proposed use(s) after rehabilitation:  N Estimates cost of rehabilitation:  This application covers phase number:  of phases Projections start date (set):  Comp	number of housing units before rehabilitation
Proposed use(s) after rehabilitation: N  Estimated costs of rehabilitation: Floor This application covers phase number of phases Floor Project/phase start date (ext.): Comp	umber that are low-moderate income:
Estimated cost of rehabilitation: Floor This application covers phase number of phases Project/phase start date (ext.): Comp Project/phase start date (ext.): Comp Name	number of housing units after rehabilitation:
This application covers phase number of phases Floor Project/phase start date (est.): Comp Project contact: Name	umber that are low-moderate income:
Project/phase start date (est.):Comp Project contact: Name	area before rehabilitation:
Project contact: Name	area after rehabilitation:
Name	letion date (est.)
Street City	
State Zip	Daytime Telephone Number
Owner	
I hereby attest that the information I have provided is, to the best of my knowledge, con	
factual representations in this application is subject to criminal sanctions of up to \$10,0	900, and that I own the property described above. I understand that falsification of 10 in fines or imprisonment for up to five years pursuant to 18 U.S.C.1001.
Name Signature	Date
Organization	
Social Security or Taxpayer Identification Number	
Street	City
State Zip	Daytime Telephone Number
	, , , , , , , , , , , , , , , , , , , ,
S Office Use Only	
e National Park Service has reviewed the "Historic Certification Application - Part	2" for the above-named property and has determined:
that the rehabilitation described herein is consistent with the historic charactements the Secretary of the Interior's "Standards for Rehabilitation." This lett tion can be issued only to the owner of a "certified historic structure" after remaining the control of the cont	or is a preliminary determination only, since a formal certification of rehabilita
$\hfill \square$ that the rehabilitation or proposed rehabilitation will meet the Secretary of the	
that the rehabilitation or proposed rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation or Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not meet the Secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not be a secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not be a secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not be a secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not be a secretary of the Interior's "Standards for Rehabilitation is not consistent with the his project does not be a secretary of the Interior	orio observator of the econocity or the district is which it is been and that they
te National Park Service Authorized Signature	ation." A copy of this form will be provided to the Internal Revenue Service.
See Attachments	One challed to the property of the tasks in which it is libbared and that the station." A copy of this form will be provided to the Internal Revenue Service.  National Park Service OfficerTeteohone No.

# PART 2 Historic Preservation Certification Application

Submit during design development phase; have an early consultation with the SHPO; Illustrate with photos and plans

Form 10-1680 UNITED STATES DEPARTMENT OF THE INTERIOR NATIONAL PARK SERVICE HISTORIC PRESERVATION CERTIFICATION APPLICATION REQUEST FOR CERTIFICATION OF COMPLETED WORK NPS Office Use Only: NRIS No: Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the appropriate reviewing office. If a Part 2 application has not been submitted in advance of project completion, it must accompany this Request for Certification of Completed Work. A copy of this form will be provided to the Internal Revenue Service. Type or print clearly in black ink. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence 1. Name of property: \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_ Is property a certified historic structure? ues ues uno use structure? or date of listing in the National Register: 2. Data on rehabilitation project: National Park Service assigned rehabilitation project number: Project starting date: Rehabilitation work on this property was completed and the building placed in service on: Estimated costs attributed solely to the rehabilitation of the historic structure: \$ \_\_ Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ \_ 3. Owner: (space on reverse for additional owners) I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is. apply of the best of my knowledge, correct, and that in my opinion the completed rehabilitation meets the Secretary's "Standards for Rehabilitation" and is consistent with the work described in Part 2 of the Historic Preservation Certification Application. I also attest that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pur-Organization Social Security or Taxpaver Identification Number \_\_ Daytime Telephone Number The National Park Service has reviewed the "Historic Preservation Certification Application — Part 2" for the above-listed "certified historic structure" and has ☐ that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the historic character of the property of the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance Medicar Islaw. This letter of certified the base of the complete the copy of the certification has been provided to the Department of the Treasury in accordance Medicar Islaw This letter of certified the consequences or interpretations to the complete the complete the complete department Revenue Service office. Complete the Service Medicard Islaw This large relations to the consequences or interpretations. an authorized representative of the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was

not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."

until that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the

National Park Service Office/Telephone No.

Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Serve

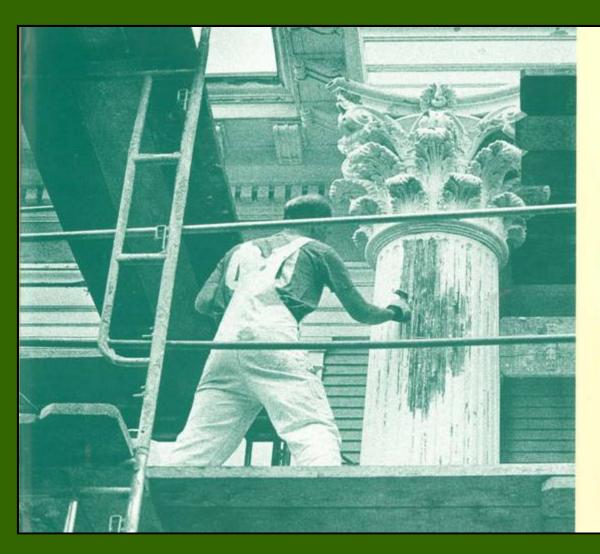
National Park Service Authorized Signature

National

See Attachments

### PART 3 Certification of Completed Work; submit with photos of completed work at the time project placed in service

### Rehabilitation Standards



The Secretary of the Interior's Standards for Rehabilitation &

Illustrated
Guidelines
for
Rehabilitating
Historic
Buildings



### REHABILITATION

"...making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical....values."

### Standards call for:

1. Repair and retain rather than replace...





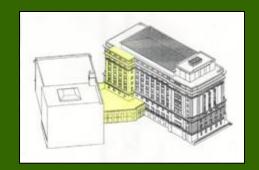
2. Retain the historic character of a building even if its use changes...



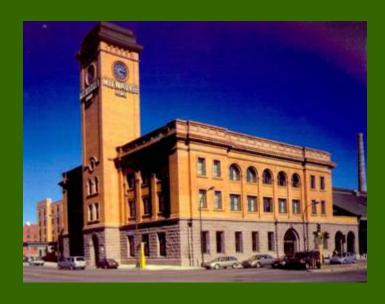


3. New additions or related new constriction must be compatible with the historic building...

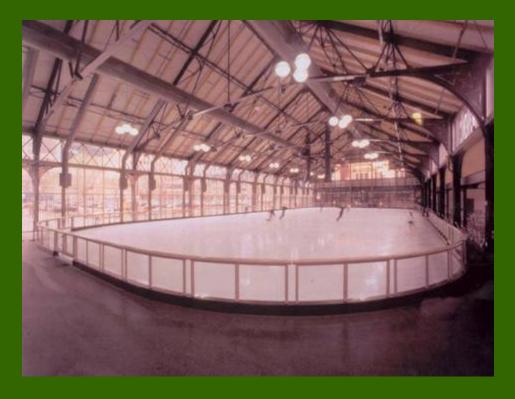




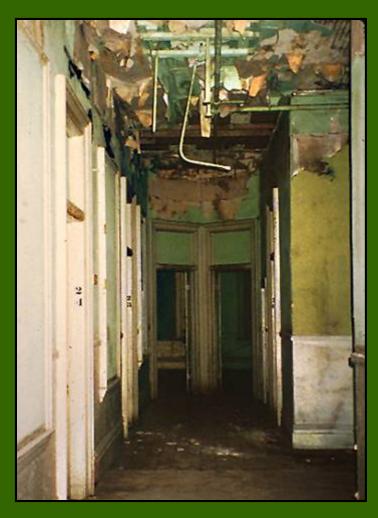
### STANDARD 1: Find an appropriate use

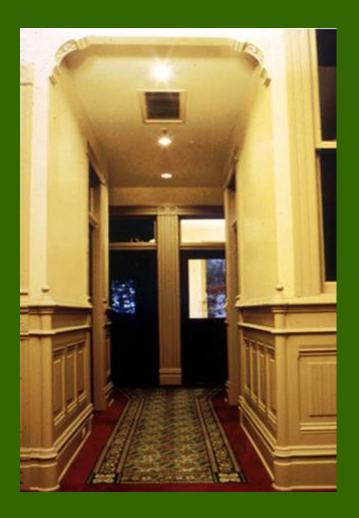


Milwaukee Depot to Ice Rink
Minneapolis, MN



## STANDARD 2: Preserve Historic Character







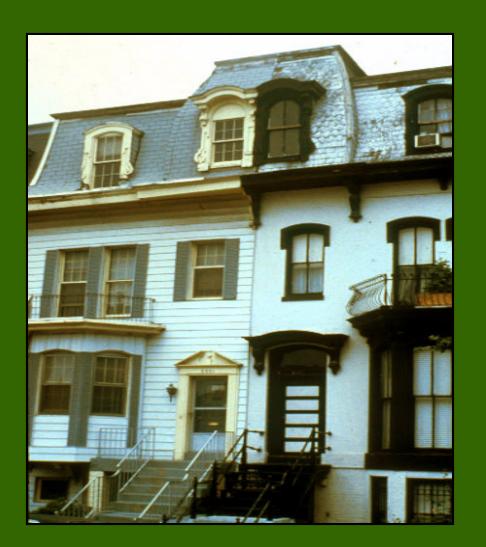
Noveto, CA

Barracks converted to rental housing;



### STANDARD 3:

### Don't Create a false sense of history



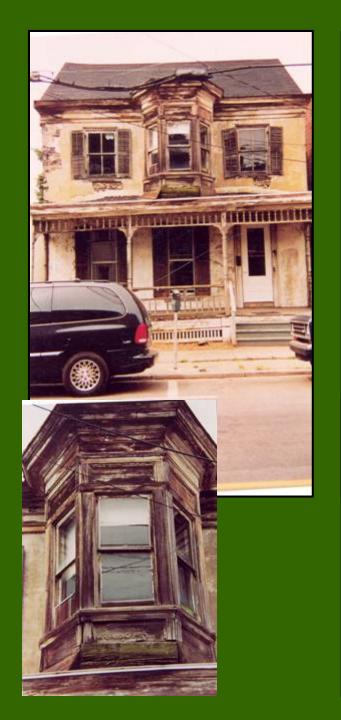
### **STANDARD 4:**

# Respect significant architectural changes over time



### STANDARD 5:

Preserve distinctive features that characterize a property











Alexander Coryell House Lambertville, NJ

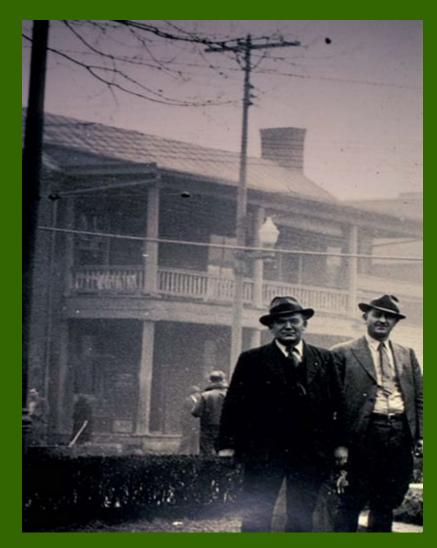
### STANDARD 6:

Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence. Repair deteriorated features.

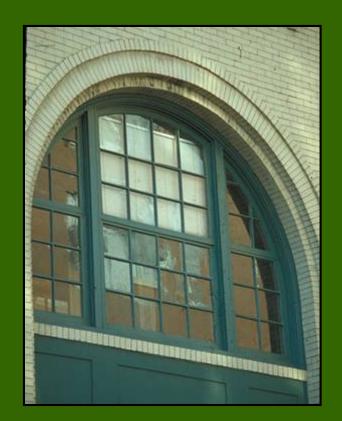
## Use physical and pictorial evidence to reconstruct lost features.....







#### Retain and Repair Historic Windows.....













#### STANDARD 7:

Use the gentlest means possible to clean historic materials.

# Damaging Results of Abrasive Cleaning



#### STANDARD 8:

Protect archeological features.

If such resources must be disturbed, mitigation shall be undertaken.

#### Protect archeological resources...



#### STANDARD 9:

New additions, exterior alterations, or related new construction shall be compatible with the massing, size, scale and character of the historic resource, yet differentiated.



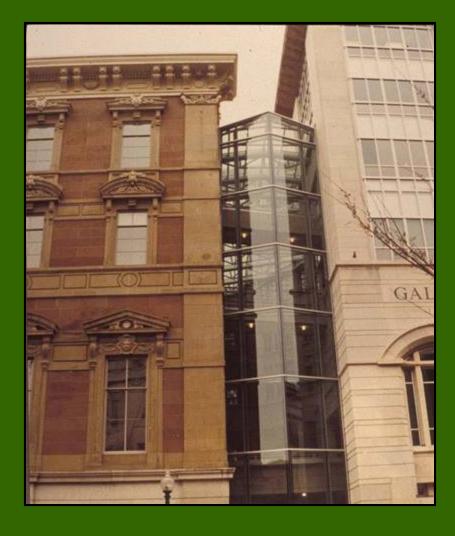
Compatible addition

#### STANDARD 10:

New additions and adjacent new construction shall be undertaken in a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.







Hyphen used to connect new addition

### WWW.CR.NPS.GOV/HPS/TPS





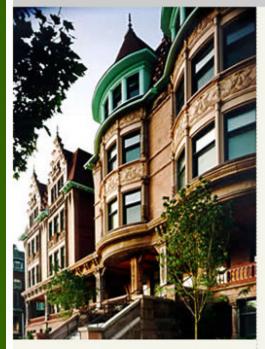


#### Web Tax Incentive Guide



A GUIDE TO THE FEDERAL HISTORIC PRESERVATION TAX INCENTIVES PROGRAM FOR INCOME-PRODUCING PROPERTIES

Program Essentials Application Basics The Review Process Meeting the Standards for Rehabilitation Avoiding Incompatible Work



Pennrose Developers, Philadelphia, 1996

#### Incentives!

Technical Preservation Services (TPS) has developed this information program to assist historic building owners, preservation consultants, community officials, architects and developers.

- Program Essentials answers questions about the 20% federal tax credit for rehabilitating historic buildings.
- Application Basics and The Review Process provide general guidance on the preparation and submission of application forms documentationequirements, timing, reviews, and the overall decision-making process.
- Meeting the Standards for Rehabilitation explains how the Secretary of the Interior's Standards for Rehabilitation are applied to project work.
- Avoiding Incompatible Work shows examples of compatible and incompatible approaches to rehabilitation work.



This website provides basic information on the 20% tax credit.

It is not intended to replace the more complete TPS program material online.

Home | TPS | HPS | Links to the Past | ParkNet | U.S. Department of the Interior | First Gov | Privacy & Disclaimer | FOIA | Search

An Expanded Guide to the Tax Incentives Program http://www.cr.nps.gov/hps/tps/tax/incentives/index.htm

## U.S. Department of the Interior

Technical Preservation Services
Sharon C. Park, FAIA
Manager, Tax Credit Program
(202) 354-2033