



# Designs That Preserve Dollars:

Case Studies in Historic Rehabilitation Tax  
Credits





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# Learning Objectives

At the conclusion of this program participants should understand the following about Historic Rehabilitation Tax Credits:

- Types of projects that qualify
- Application steps
- Design Review Standards for projects



# The Basics

Is your rehabilitation project a:

- ✓ Historic Building
- ✓ Substantial Rehabilitation
- ✓ Certified Rehabilitation



# State Tax Credit

Property type:	Owner-Occupied Residential
How much:	25% credit on SC State Income Taxes
Must spend:	\$15,000 over three years
What counts:	Exterior, utilities, structural, plaster, energy-efficiency work, and architectural fees



# Federal Tax Credit

Property type:

Income-Producing

How much:

20% credit on Federal Income Taxes  
**plus**

10% credit on SC State Income Taxes

Must spend:

Adjusted Basis for the property

What counts:

Exterior and interior building work and  
architectural fees

# Historic Property?

## National Register of Historic Places



- Listed Individually
- Outbuilding that Contributes to Historic Property
- Contributes to a Listed National Register District

# Research

SCDAH - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites Refresh Print Mail My Yahoo! Personals Shopping Games Music Answers Links

Address <http://www.nationalregister.sc.gov/florence/S10817721003/index.htm> Go

## South Carolina Department of Archives and History

### National Register Properties in South Carolina

#### Browntown, Florence County (S.C. Hwy 341, Johnsonville vicinity)



[Moses Brown House](#) [Cotton Gin Interior-Roof](#) [Cotton Gin Machinery](#) [Smokehouse](#) [Smokehouse Dovetial Joints](#)

[Early Cabin](#) [Tenant House](#) [Outbuilding](#)

Browntown is a unique collection of buildings reflecting the self-sufficient way of life practiced by several generations of the Brown family during the nineteenth and early twentieth centuries. Moses Brown and his son and grandsons were self-sufficient farmers who operated their own brick kiln, grist mill, lumber mill, cotton gin, retail and wholesale mercantile business, and school. The property nominated contains the eleven remaining Browntown buildings, including the cotton gin building, three residences, the school, a tobacco barn, and several outbuildings. Architecturally, these buildings, which include examples of both log and frame construction, reflect the building technologies of the nineteenth and early twentieth centuries. In addition, the cotton gin building, which was built on the site, is significant in the field of engineering. The buildings at Browntown are grouped in two complexes, one group adjacent to the road and the other across the fields around the cotton gin building. The rustic character of the frame buildings, the weathered wood, and the plowed fields establish a distinct rural character that unifies the complex. Listed in the National Register June 28, 1982.

View the complete text of the [nomination form](#) for this National Register property.

Most National Register properties are privately owned and are not open to the public. The privacy of owners should be respected. Not all properties retain the same integrity as when originally documented and listed in the National Register due to changes and modifications over time.

Internet

<http://shpo.sc.gov/properties>

# Spending Requirements?

## Federal

- Spend the Adjusted Basis

## State

- Spend \$ 15,000 + on qualified expenses in three years





\$ 100,000	(purchase price)
- 20,000	(value of land)
-----	
\$ 80,000	(adjusted basis)

In this example, to be "substantial" the rehabilitation expenses would have to exceed \$80,000.

\$ 80,000	(purchase price)
- 20,000	(value of land)
+ 20,000	(capital improvements)
- 40,000	(depreciation)
-----	
\$ 40,000	(adjusted basis)

In this example, to be "substantial" the rehabilitation expenses would have to exceed \$40,000.

# Certified Rehabilitation?

## Review

- Application must be made to the State Historic Preservation Office
- Proposed plans must meet the Standards for Rehabilitation
- Thirty (30) day review





# Application Process

## Three Parts for Both Programs:

1. Verify Historic Property
2. Proposal and Review of Work Plans
3. Certification of Completed Work

# Part 1

## Is it a Historic Structure?

Magnolia Mill Plant #3 HISTORIC PRESERVATION  
Property Name CERTIFICATION APPLICATION -  
PART 1

816 Magnolia St., Pecanville, SC  
Property Address

NPS Office Use Only  
Project Number

5. Description of physical appearance:

Built in 1881, the Magnolia Mill Plant #3 is the oldest cotton mill in Pecanville, South Carolina. It is a two-story load-bearing brick building with multiple segmental arched window bays on both levels, most of which have been filled with slightly recessed brick panels. It features a deep corbelled cornice and a three-story tower with similar details. A square-based and tapered smokestack is adjacent to the building.

Date of Construction: 1881 Source of Date: \_\_\_\_\_  
Date(s) of Alteration(s): 1925, 1930s  
Has building been moved?  yes  no If so, when? \_\_\_\_\_

6. Statement of significance:

The Magnolia Mill Plant #3 is significant for the important role it played in the textile industry of Pecanville, a mid-sized town in upstate South Carolina. It is also an excellent example of an early textile manufacturing facility and architectural form that influenced the design of many others that were built subsequently.

7. Photographs and maps.  
Attach photographs and maps to application

Continuation sheets attached:  yes  no

Certified Rehabilitation Application - S1

5. PROPERTY DESCRIPTION

Date(s) of Construction: c. 1913 Source of Date(s): NATIONAL REGISTER OF HISTORIC PLACES

Describe Alterations/Changes or Additions to Exterior/Interior (include date):

The Queen Anne-style house was built c.1913 in a manner consistent with the other houses built in the early years of Elmwood Park. Based on information provided by previous owners and other sources, the original 1913 structure suffered exterior/interior deterioration during the 1960s and 70s. In the mid to late 1980s, the house was renovated to primarily its current state, including the addition of a new kitchen to the rear of the structure. The basic floor plan of the original structure was kept, with the possible exception of solid closets and storage space in the master and guest bedrooms. Other exterior elements were upgraded for modern conveniences, but the historical character of the house was maintained, including the original wide-plank hard wood floors, fireplace mantel, pocket doors, staircase, and other detailing. Because of the deterioration to the original clapboard, the clapboard was replaced with a Masonite-type siding. This material was probably chosen for cost reasons. Other cosmetic renovations (interior painting, replacement of HVAC units, replacement of roofing, replacement of appliances, repair of cabinetry, etc.) have been completed from the mid 1990s to the present.

The property is currently listed in the Elmwood Park Historical District Registration as a "non-contributing property" within the district. This designation is based solely on the non-original exterior siding. The house is clearly of the same era and type as many of the District's "contributing properties," including the two directly adjacent properties. Consequently, we believe that the house is erroneously designated as "non-contributing" and should be reclassified as a "contributing" property. (A letter from the Elmwood Park Neighborhood Association concerning this assessment can be made available upon request.) Furthermore, the objective of this application project is to return the exterior to a more historically accurate state - either by using a Hardboard material or wood clapboard.

Has the building been moved?  No  Yes Date(s) of move(s): \_\_\_\_\_  
If yes, where was the original location? \_\_\_\_\_

Are outbuildings on the property?  No  Yes  
If yes, please list each outbuilding with approximate date of construction, alterations/changes and additions. Please include photographs of each outbuilding.

NOTE - THIS COMPLETES THE S1 FOR:

- ◆ ANY RESIDENCE IN A NATIONAL REGISTER HISTORIC DISTRICT
- ◆ ANY OUTBUILDING OF A PROPERTY LISTED INDIVIDUALLY IN THE NATIONAL REGISTER, OR
- ◆ ANY OUTBUILDING OF A PROPERTY THAT CONTRIBUTES TO A NATIONAL REGISTER HISTORIC DISTRICT.

Please see the next page for any residence or outbuilding that is not listed individually in the National Register or located in a National Register Historic District.

# Part 2

Will the proposed work meet the design review standards?

MAGNOLIA MILL PLANT #2		HISTORIC PRESERVATION CERTIFICATION APPLICATION - PART 2		NPS Office Use Only	
Property Name		Property Address		Project Number	
ETS MAGNOLIA STREET, PECANVILLE, SC					
I. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK - Includes site work, new construction, alterations, etc. Complete blocks below.					
Number 1	Architectural feature <u>Brick Chimney</u>	Describe work and impact on existing feature:	<p><u>CLEAN HISTORIC BRICK WITH CHEMICALS, SEE SPACS &amp; PHOTOGRAPHS OF TEST PANELS.</u></p>		
Approximate Date of feature <u>1888</u>		Describe existing feature and its condition:			
		<p><u>LOAD-BEARING BRICK WALLS IN FAIR/GOOD CONDITION. SOILING AGENTS PRIMARILY SOOT FROM STACK &amp; MILDEW.</u></p>			
Photo no. <u>1,6,13,15-20</u>		Drawing no. <u>A-76A-11</u>			
Number 2	Architectural feature <u>Brick Masonry</u>	Describe work and impact on existing feature:	<p><u>REPOINT BRICK WALLS WITH A HIGH-LIME MORTAR, SEE ATTACHED FOR DETAILS.</u></p>		
Approximate Date of feature <u>1888</u>		Describe existing feature and its condition:			
		<p><u>LOAD-BEARING BRICK WALLS IN FAIR/GOOD CONDITION. MORTAR LOSS FROM RISERS DAMP &amp; ROOF LEAKS</u></p>			
Photo no. <u>1,6,13,21-27</u>		Drawing no. <u>A-76A-11</u>			
Number 3	Architectural feature <u>Windows</u>	Describe work and impact on existing feature:	<p><u>REPAIR WHERE POSSIBLE AND REPLACE MISSING SASHES.</u></p>		
Approximate Date of feature <u>1888, 1930, 1940s</u>		Describe existing feature and its condition:			
		<p><u>DOUBLE-HUNG WOOD WINDOWS WERE REMOVED IN 1930 &amp; OPENINGS ENCLOSED WITH BRICK. ORIGINAL WINDOWS REMAIN IN TOWER.</u></p>			
Photo no. <u>3,4,5,12,14</u>		Drawing no. <u>A-15, A-16</u>			
Number 4	Architectural feature _____	Describe work and impact on existing feature:			
Approximate Date of feature _____		Describe existing feature and its condition:			
Photo no. _____		Drawing no. _____			

Certified Rehabilitation Application - S2		Page <u>2</u> of <u>2</u>	
6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK			
Historic Property Name <u>N/A</u>		County <u>RICHLAND</u>	
Address <u>2204 PARK STREET</u>		City <u>COLUMBIA</u> South Carolina ZIP <u>SC 29101</u>	
Provide a detailed description of the proposed rehabilitation work. Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project. You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the <i>Tip for Approval of Proposed Work</i> for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. Make copies of this page as needed.			
Feature <u>SIDING REMOVAL/REPLACEMENT &amp; PAINTING</u>	ELICITABLE		
Approximate date of feature <u>c.1913</u>	Describe existing conditions:		
<p><u>HOUSE EXTENSION'S ORIGINAL GABLE END WAS REMOVED IN THE 80s AND REPLACED BY A GRANITE Siding.</u></p>			
Describe proposed work:			
<p><u>THE intent of the project is to REPAIR THE HOUSE EXTENSION MORTAR AND REPLACE IT AS HISTORICALLY CONSISTENT AND DURABLE MATERIALS (MORTAR) THIS WILL INCLUDE CONCRETE BLOCK, BRICK, PAINTING, ATTIC TO GROUND/FLOOR FLOOR, AND PAINTING, AS WELL AS ROOF CHIMNEY REPAIRS.</u></p>			
See photographs # <u>3-14</u>	and/or plans # <u>SEE ATTACHED HOW TO # 3-12</u>		
Feature <u>EXTERIOR WALL INSULATION</u>	NOT ELICITABLE		
Approximate date of feature <u>N/A</u>	Describe existing conditions:		
<p><u>WE DO NOT BELIEVE THAT THE EXTERIOR WALLS WOULD REPAIR INSULATION AS PART OF THE SIDING REPLACEMENT, NEW INSULATION WILL BE INSTALLED</u></p>			
Describe proposed work:			
See photographs # <u>N/A</u> and/or plans # <u>SEE HOW # 2, BLUET 3; #14, BLUET 2</u>			
Feature <u>FRONT PORCH RAILING REPAIR</u>	ELICITABLE		
Approximate date of feature <u>N/A</u>	Describe existing conditions:		
<p><u>EXISTING FRONT PORCH RAILING HAS DEGRADED AND IS GENERALLY UNSTABLE.</u></p>			
Describe proposed work:			
<p><u>PROJECT WILL INCLUDE REPAIRMENT OF RAILING TO MATCH ORIGINAL. THIS IS A AREA REMOVED OF ASSET</u></p>			
See photographs # <u>20</u>	and/or plans # <u>SEE HOW # 16</u>		

# Application Exercise

Pick one of the following photos.

Describe the condition that you see.

What treatment is needed **and**  
how will it be carried out?



# Application Exercise

MAGNOLIA Mill PLANT #3		HISTORIC PRESERVATION CERTIFICATION APPLICATION – PART 2		NPS Office Use Only	
Property Name		876 MAGNOLIA STREET, PECANVILLE, SC		Project Number:	
Property Address		5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below.			
Number 1	Architectural feature <u>Brick Cleanse</u> Approximate Date of feature <u>1888</u> Describe existing feature and its condition: <u>BRICK WALLS DIRTY</u>	Describe work and impact on existing feature: <u>CLEAN GENTLY</u>			
Number 2	Architectural feature <u>Brick Repointing</u> Approximate Date of feature <u>1888</u> Describe existing feature and its condition: <u>OLD MORTAR FALLING OUT.</u>	Describe work and impact on existing feature: <u>SEE ATTACHED</u>			
Number 3	Architectural feature <u>Windows</u> Approximate Date of feature <u>1888, 1950 brick</u> Describe existing feature and its condition: <u>WINDOWS GONE BRICK THERE NOW</u>	Describe work and impact on existing feature: <u>REPAIR OR REPLACE</u>			
Number 4	Architectural feature _____	Describe work and impact on existing feature:			

What does “clean gently” mean?

“See attached” is not a description.

Is “repair or replace” a complete enough description to review this work?

# Application Exercise

MAGNOLIA Mill PLANT #3 Property Name		HISTORIC PRESERVATION CERTIFICATION APPLICATION - PART 2	NPS Office Use Only Project Number:
876 MAGNOLIA STREET, PECANVILLE, SC Property Address			
5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK - Includes site work, new construction, alterations, etc. Complete blocks below.			
Number 1	Architectural feature <u>Brick Cleaning</u> Approximate Date of feature <u>1888</u>	Describe work and impact on existing feature: <u>CLEAN HISTORIC BRICK WITH</u> <u>CHEMICALS, SEE SPECS &amp;</u> <u>PHOTOGRAPHS OF TEST</u> <u>PANELS.</u>	
Describe existing feature and its condition: <u>LOAD-BEARING BRICK WALLS IN</u> <u>FAIR/GOOD CONDITION. SOILING</u> <u>AGENTS PRIMARILY SOOT FROM</u> <u>STACK &amp; MILDEW.</u>			
Photo no. <u>1,6,13,15-20</u> Drawing no. <u>A-7&amp;A-11</u>			
Number 2	Architectural feature <u>Brick Repointing</u> Approximate Date of feature <u>1888</u>	Describe work and impact on existing feature: <u>REPOINT BRICK WALLS WITH</u> <u>A HIGH-LIME MORTAR,</u> <u>SEE ATTACHED FOR DETAILS.</u>	
Describe existing feature and its condition: <u>LOAD-BEARING BRICK WALLS</u> <u>IN FAIR/GOOD CONDITION.</u> <u>MORTAR LOSS FROM RISERS</u> <u>DAMP &amp; ROOF LEAKS</u>			
Photo no. <u>1,6,13,21-27</u> Drawing no. <u>A-7&amp;A-11</u>			
Number 3	Architectural feature <u>Windows</u> Approximate Date of feature <u>1888, 1950 brick</u>	Describe work and impact on existing feature: <u>REPAIR WHERE POSSIBLE</u> <u>AND REPLACE MISSING</u> <u>SASHES.</u>	
Describe existing feature and its condition: <u>DOUBLE-HUNG WOOD WINDOWS</u> <u>WERE REMOVED IN 1950 &amp;</u> <u>OPENINGS ENCLOSED WITH</u> <u>BRICK. ORIGINAL WINDOWS</u> <u>REMAIN IN TOWER.</u>			
Photo no. <u>3,4,5,12,14</u> Drawing no. <u>A-15,A-16</u>			
Number 4	Architectural feature _____	Describe work and impact on existing feature:	

Links the work to a complete description or an attachment

Provides a proposal and philosophy in a clear and concise manner



# Part 3

## Was the work completed as proposed and meet the standards?

Form 10-1080  
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

CMRS Approved  
No. 1024-0036

HISTORIC PRESERVATION CERTIFICATION APPLICATION  
REQUEST FOR CERTIFICATION OF COMPLETED WORK  
PART 3

NPS Office Use Only  
NPS File # \_\_\_\_\_

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 the 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 actions of the National Park Service with regard 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: \_\_\_\_\_  
Address of Property: Street \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Is property a certified historic structure?  yes  no If yes, date of certification by NPS: \_\_\_\_\_  
or date of listing in the National Register: \_\_\_\_\_

2. Date 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 rehabilitation of the historic structure: \$ \_\_\_\_\_  
Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ \_\_\_\_\_

3. Owner: (specify 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, to 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 certification of Federal representatives in this application is subject to certain conditions of up to \$10,000 in fines or imprisonment for up to five years (as stated in 18 U.S.C. 1001).

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Organization \_\_\_\_\_  
Social Security or Taxpayer Identification Number \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Daytime Telephone Number \_\_\_\_\_

NPS Office Use Only  
The National Park Service has reviewed the "Historic Certification Application - Part 2" for the above-listed "certified historic structure" and has determined:

that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the historic character of the property or 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 with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretation 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 an inspection 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, undertakes unapproved further alterations 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

Certified Rehabilitation Application — S3

4. REHABILITATION EXPENSES LIST  
Please print in ink or type the information that you provide.  
Allowable expenses must meet the definition in the state law establishing this program. This list must be completed as part of the S3 form. Most taxpayers find that contractors can report this information early if they are made aware of the requirements at the beginning of the project. The list shown below is "single quotation mark" in from Section 12-6-3535(B)(3) of the Code of Laws of South Carolina, 1976, as amended.

I. 'Preservation and rehabilitation work done to the exterior of a historic structure'  
Roof — roofing, flashing, roof deck, roof structure, dormers, vents, chimneys  
Exterior walls — work on brick, stone, mortar, stucco, wood, metal  
Windows and Doors — repairing existing windows, new work where missing or no longer dedicated to repair, hood mold, sill, exterior door and window frames, exterior doors, sidelights, transoms  
Porches — roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, foundation  
Foundations — brick, stone, mortar, stucco, wood, metal  
Restoration of documented historic architectural features

II. 'Repair and stabilization of historic structural systems'  
Structural repair and stabilization of all historic structural elements exclusive of interior finish material (interior finish materials are not included — except plaster, see below).

III. 'Restoration of historic plaster'  
Work done on historic plaster, including repair of historic plaster, new plaster where it was a documented historic finish, use of wood or metal lath, documented decorative or flat plaster features.

IV. 'Energy efficiency measures except insulation in frame walls'  
Insulation in the attic or crawlspace. Interior or exterior storm windows. Storm doors. Walk-in stripping.

V. 'Repair or rehabilitation of heating, air-conditioning, or ventilating systems'  
Repair to existing or installation of new HVAC systems. Insulating flue-liners in historic chimneys.

VI. 'Repair or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures, and'  
Repair to existing or installation of new electrical service from the point of supply by the utility to the outlets or junction boxes for fixtures. Repair to existing or installation of new plumbing system from the supply at the water meter (or at the supply side of the pump for a well) to the fixtures and on the mainline sewer system from the fixtures to the sewer or septic tank (including the tank and drainfield). Repair to existing historic electrical and plumbing fixtures.

VII. 'Architectural and engineering fees'  
Architectural and engineering fees except fees attributable to new construction beyond the volume of the existing building.  
'Rehabilitation expenses' do not include the cost of acquiring or marketing the property, the cost of new construction beyond the volume of the existing building, the value of an owner's personal labor, or the cost of personal property.

NOTE: This list is intended as a guide and may not include all work that is eligible for the program. Contact the State Historic Preservation Office for advice on work in these eligible categories that is not listed.

'Rehabilitation expenses'  
I \_\_\_\_\_  
II \_\_\_\_\_  
III \_\_\_\_\_  
IV \_\_\_\_\_  
V \_\_\_\_\_  
VI \_\_\_\_\_  
VII \_\_\_\_\_

TOTAL  
(Minimum \$15,000)  
NOTE: This figure should match the costs in 'Rehabilitation expenses' on the front of this form.

January 2003



# Review Standards

- Ten guiding principles that focus on preserving the historic importance of a property.
- More specific guidelines have been adapted to meet these standards.
- Each project is different, every property is unique.



# Standard 1

Use the property for its historic purpose or a new use that requires minimal changes.



*This 1920's commercial building required only minimal changes to become a residence & studio.*



# Standard 2

Retain and preserve the historic character. Avoid altering historic materials.



The stairs, floor, woodwork, walls, ceiling, and space of this Victorian entry hall have not been removed or obscured.



# Standard 3

Each property is a record of its time, place, and use. Changes shall not create a false sense of development.



*A Victorian-style porch bracket has been added to this Craftsman Bungalow.*



# Standard 4

Retain and preserve historically significant changes.



The 1730 main house and the 1787 addition of this property have both been retained and preserved



# Standard 5

Distinctive features, finishes, and examples of craftsmanship or construction techniques shall be preserved.



This decorative woodwork and plasterwork are unique to this historic property.

# Standard 6

Repair rather than replace.  
Replacement of any missing feature shall be based on documentary, physical, or pictorial evidence.



This building storefront was altered in the 1970s and restored based on the above photograph.



# Standard 7

Avoid physical or chemical treatments that damage historic materials, and use the gentlest means possible for cleaning.



This interior was sandblasted to remove paint and is permanently damaged from the process.



# Standard 8

Protect and preserve archaeological resources at the site.



*Avoid archaeological sites or have them properly excavated.*



# Standard 9

Make new work compatible but different.



The addition on the right has compatible features but is clearly marked as new.



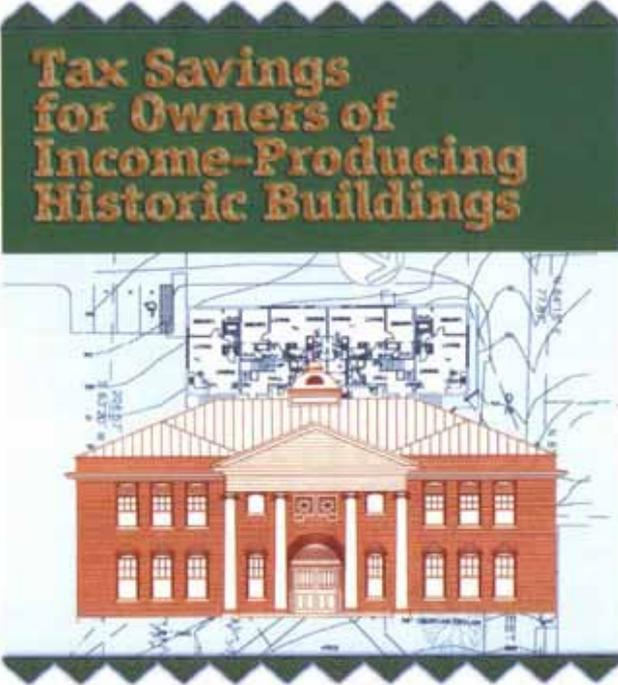
# Standard 10

New construction should be reversible.



This partition has been added to create a new office but can be removed by later tenants.

# Federal Case Studies



**Tax Savings  
for Owners of  
Income-Producing  
Historic Buildings**



**State Historic Preservation Office  
South Carolina Department of  
Archives & History  
8310 Parklane Road  
Columbia, SC 29223-4905**

History & Heritage  
For All Generations



# Kress Building, Columbia



Historic Use:	Retail and Office Space
Intended Use:	Retail and Rental Residential
NR Listing:	Individually Listed



# Kress Building, Columbia



- Significant Tile Façade
- Open Interior
- Decorative Columns and Ceiling





# William Aiken House, Charleston



Historic Use:

Residential

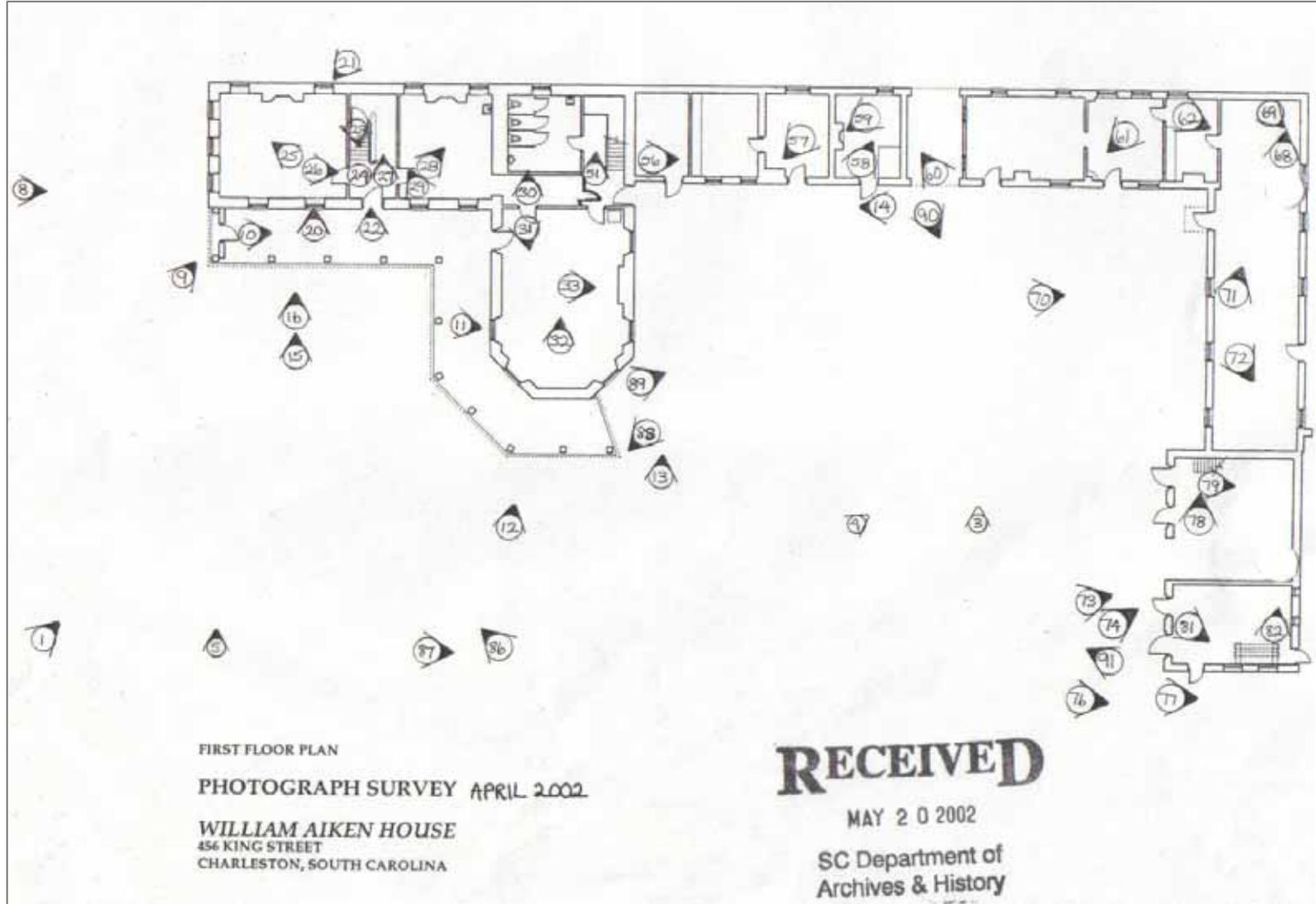
Intended Use:

Hotel and Conference Facility

NR Listing:

Contributes to Charleston NR District & NHL

# William Aiken House, Charleston





# William Aiken House, Charleston



-Exterior Work listed

-Paint

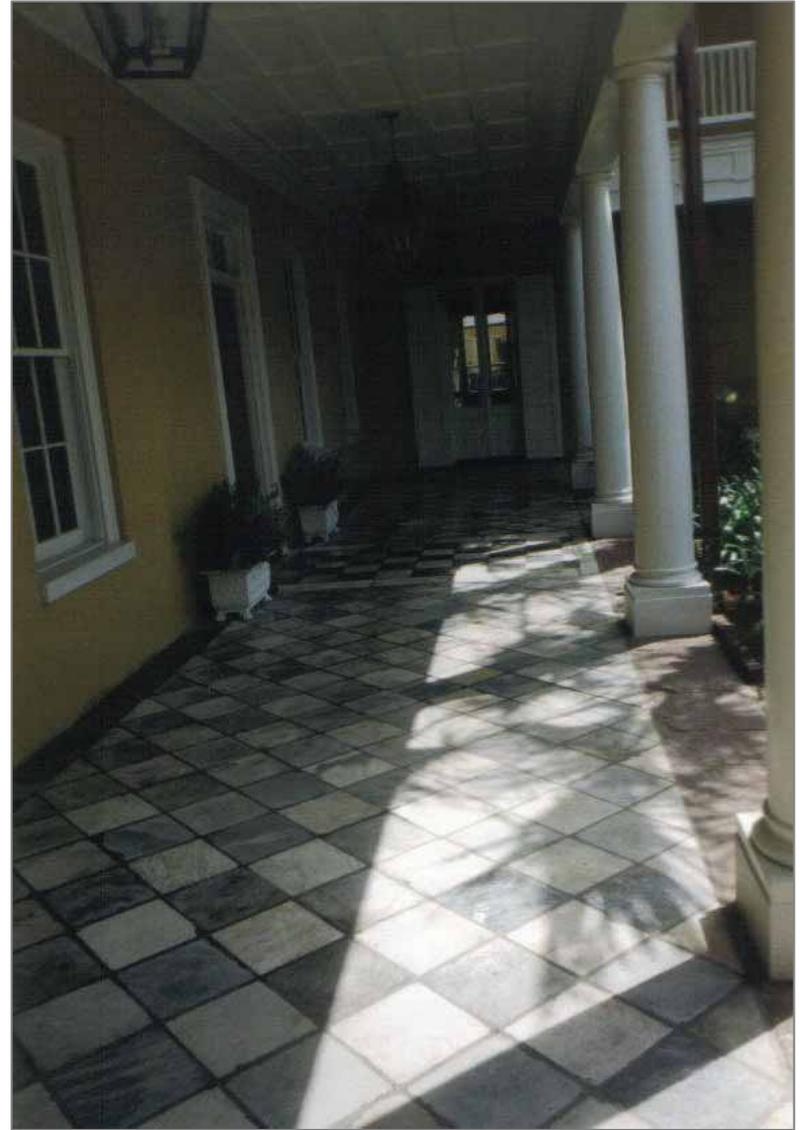
-Railings

-Window and woodwork  
repair

-Landscaping



# William Aiken House, Charleston





# William Aiken House, Charleston





# William Aiken House, Charleston



Before



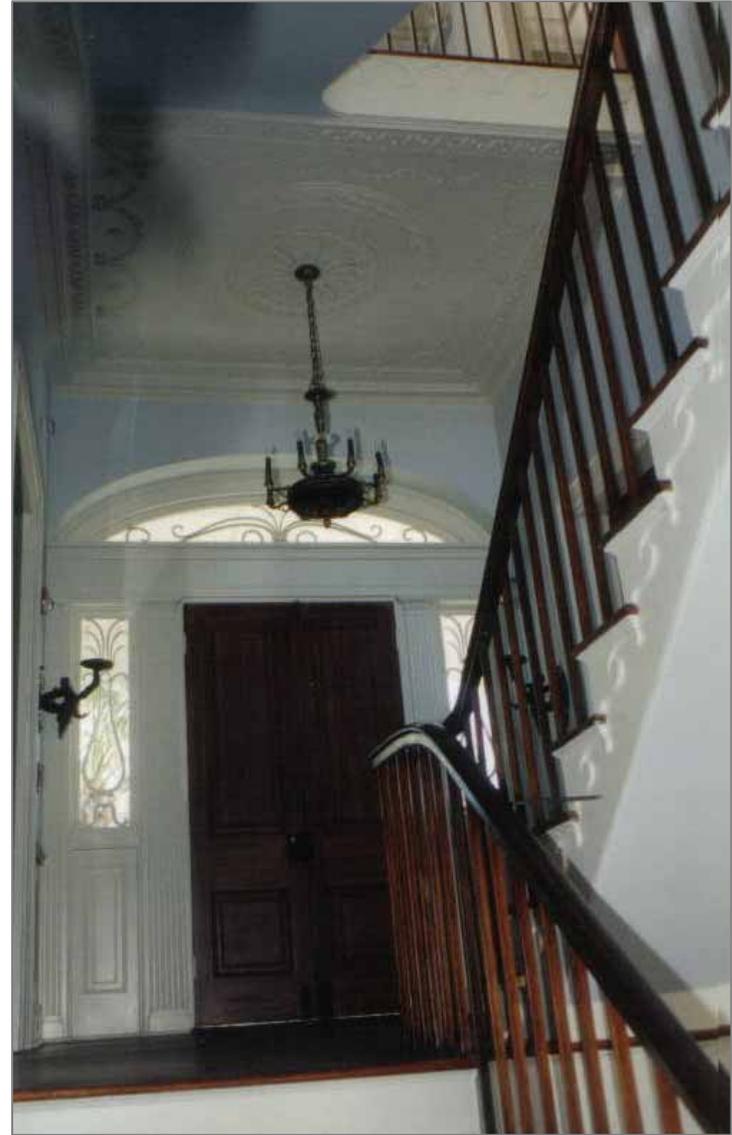
After



# William Aiken House, Charleston



Before



After



# William Aiken House, Charleston



- Outbuilding rehabilitation
- New painting
- Restored slate roof
- Restored shutters
- Restored windows
- Restored Doors
- *New compatible landscape*



# William Aiken House, Charleston





# William Aiken House, Charleston



456 King Street  
Charleston, SC

HP-4 Gate detail, ca. 1925.  
Gate was removed in 1929.  
Note upper piazza ceiling, replaced in  
1940s by asbestos panels.



456 King Street  
Charleston, SC

HP-5 King Street facade, ca. 1940.  
The 6/6 sash shown at Addition in 1925  
view have been replaced by 2/2 sash.  
Similar 2/2 sash shown in south-front bay  
of third floor Main House, but the facade  
appears to have casement windows.

THIS IS CHARLESTON





# William Aiken House, Charleston



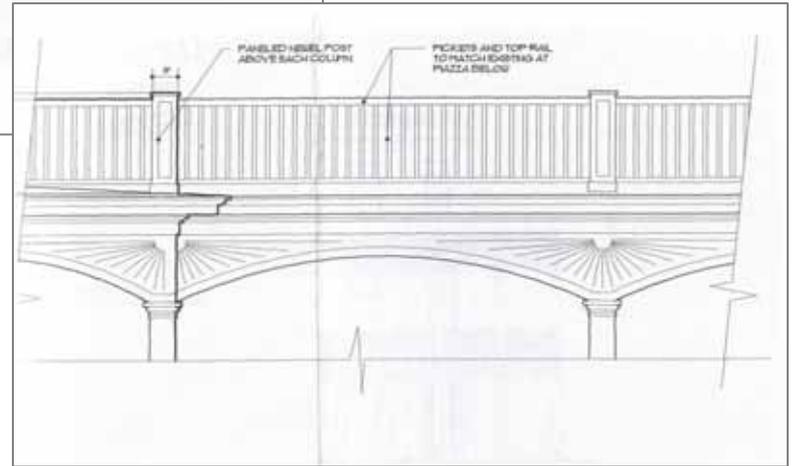
J-3. View from the cupola of the Orphan Asylum looking toward the Cooper River.



J-3a. Enlarged detail of left portion of J-3.



# William Aiken House, Charleston





# William Aiken House, Charleston



# Federal Case Studies



# State Case Studies

## Tax Savings for Owners of Historic Homes



HISTORY & HERITAGE  
For All Generations

State Historic Preservation Office  
South Carolina Department of  
Archives & History  
8301 Parklane Road  
Columbia, SC 29223-4905

# 2304 Park Street, Columbia



Historic Use:

Residential

Intended Use:

Owner-Occupied Residential

NR Listing:

Contributes to Elmwood Park NR District



# 2304 Park Street, Columbia



- Remove artificial siding and repair damage from insulation
- Repair front porch railing
- New insulation in attic and floors
- Reconstruct back porch



# 2304 Park Street, Columbia





# 2304 Park Street, Columbia





# 15 Lamboll Street, Charleston



Historic Use:

Residential

Intended Use:

Owner-Occupied Residential

NR Listing:

Contributes to Charleston NR District



# 15 Lamboll Street, Charleston



- Re-point all deteriorated mortar in brickwork
- Repair exterior stucco by patching
- Re-point brick piers and even out foundation



# 15 Lamboll Street, Charleston



- Shutter repair and restoration
- Repair roof slates
- New gutters
- Scrape, repair, and paint wood doors, windows, and trim



# 15 Lamboll Street, Charleston

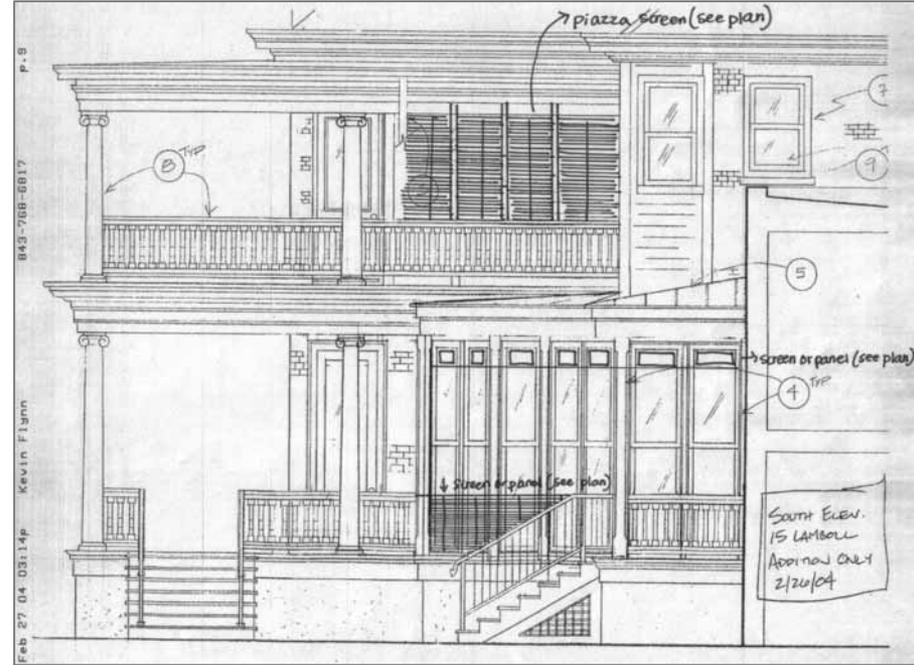


- Historic plaster repair
- Attic Insulation
- *Floor plan changes*

- New electrical system
- New plumbing system
- New HVAC system



# 15 Lamboll Street, Charleston



*-New one-story addition*

*-Landscape changes*

*-New garage*





# 15 Lamboll Street, Charleston



Before

After

# 15 Lamboll Street, Charleston



# State Case Studies





# Other Incentives

- Local Property Tax Special Assessment
- Abandoned Textile Properties Credit
- Low Income Housing Credit
- Non-Historic Federal Rehabilitation Credit



# Remember

Contact the

State Historic Preservation Office

early in the process !!!

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# What Final Questions Do You Have

