



historic building assessment

Identification of the treatment for historic buildings is a critical first step in the assessment and application of appropriate measures to maintain, repair, and retain the structure for future use. The initial assessment should evaluate the following:

- **National Register:** Included on or is eligible for listing on the National Register of Historic Places.
- **Preservation:** Maintenance & repair of historic materials and retention of the building's form.
- **Rehabilitation:** Need for alteration and/or addition to the property while retaining its historic character.
- **Reconstruction:** Re-creation of non-surviving portions of the building.

Preservation

Preservation is typically applied to buildings listed in the National Register or buildings that have historic elements, materials, and spaces that have survived intact and represent the buildings historic significance.

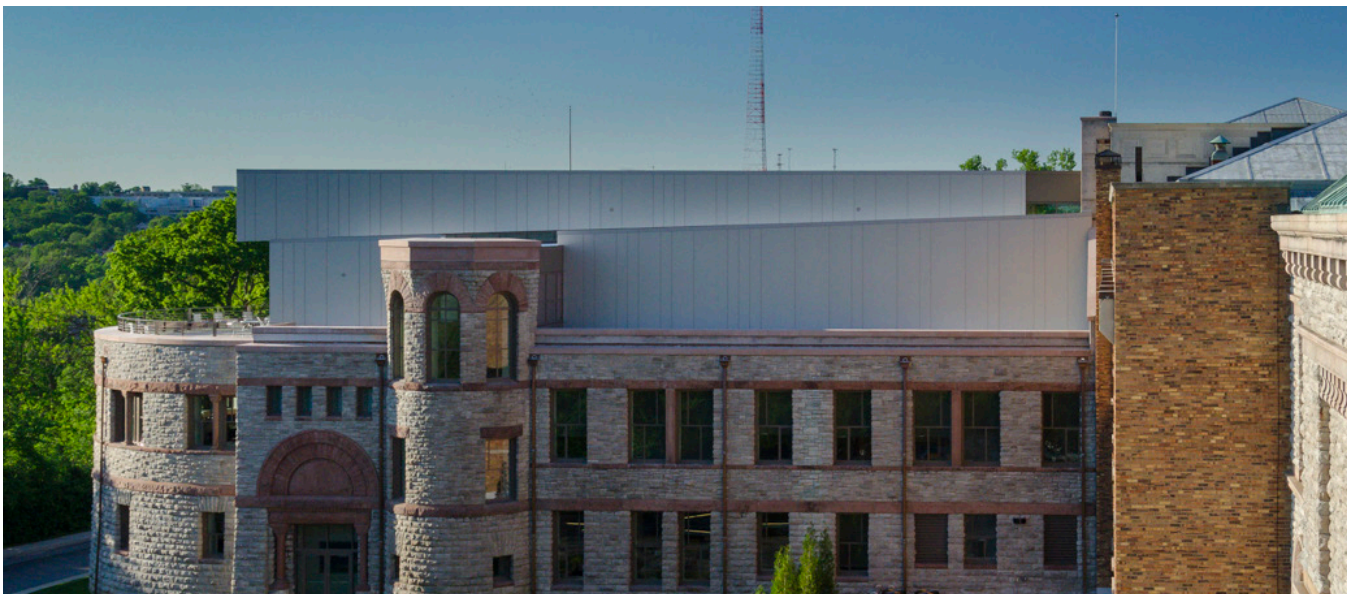
Rehabilitation

Rehabilitation is most appropriate for buildings that are located in and contribute to a historic district but are not listed in the National Register.

Reconstruction

As the term indicates, reconstruction is utilized where some, or all of an existing structure no longer exists, but visual and/or written documentation is available in sufficient detail to recreate significant aspects and/or details of the building with historically appropriate materials. The selection of appropriate treatment for a historic building is dependent on the building's historical significance, proposed use, and physical condition. Key factors to consider include building code application, energy code, potential environmental abatement issues, accessibility in accordance with the ADA, and space plan application constraints / opportunities.

Building systems in historic structures require striking a balance between retaining original building features while accommodating modern technology and space requirements. Building systems updates will require creativity to respect the original design and materials while meeting applicable codes and occupancy needs. The design should address life safety, accessibility, seismic, security space, and building system requirements with innovative approaches to preserve historic spaces and features.



historic tax credits

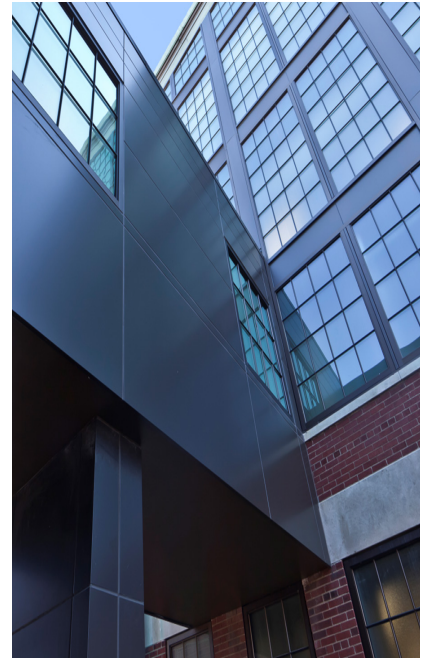
Federal and state historic tax preservation rules can make investment in a historic property attractive by significantly improving the return on investment.

The Federal Historic Tax Credit (HTC) program provides a 20% credit taken over five years, beginning in the tax year in which the building is placed in service. It provides a dollar-for-dollar reduction of federal income tax liability, unlike a tax deduction, which lowers how much of income is taxable. The dollar value is calculated as a percentage of the qualified rehabilitation expenditures (QREs) incurred during the course of the tax credit project's work. To qualify for the tax credit, the work must be certified as conforming to the Secretary of Interior's Standards for the Treatment of Historic Properties. The certification is achieved by completing an application process which is reviewed by the State Historic Preservation office (SHPO) and then by the National Park Service (NPS). State Historic Preservation Offices (SHPOs) serve as the first point of contact for property owners.

In addition to the Federal Tax Credit (HTC) program, many states offer historic tax credits as an incentive to spur private investment in older neighborhoods. For states where this program exists, it provides a significant investment opportunity for eligible properties. Currently, thirty-five states offer historic tax credits typically in the range of 20% to 30% of the qualified rehabilitation expenditures. State historic tax credits are typically competitive and are subject to an annual state cap on the total dollars available. By way of example, the basic elements of the tax credit in Ohio are as follows:

- Annual Cap: \$60 million
- Transaction Cap: \$5 million
- Credit Amount: 25%
- Credit Period: 5 years

It is important to consult your individual state's requirements for application and award.





historic tax credit application process

Section 106 of the National Historic Preservation Act (NHPA) requires Federal agencies to take into account the effects of their undertaking for historic properties and afford the Advisory Council on Historic Preservation opportunity to comment.

The three-part application process is as follows:

- **Part 1:** Presents information about the significance and appearance of the building.
- **Part 2:** Describes the condition of the building and the planned rehabilitation work. The proposed work will be evaluated based upon the Secretary of the Interior's Standards for Rehabilitation—a set of ten rules of practice.
- **Part 3:** Is submitted after the project is complete and documents that the work was completed as proposed. National Park Service approval of the Part 3 certifies that the project meets the Standards and is a "certified rehabilitation."

Application Submission: All parts of the application are submitted to the State Historic Preservation Office (SHPO). SHPO reviews the application for completeness and accuracy. Additional information may be necessary for review. SHPO staff may visit the property. After completion of review, the application is sent to the NPS with a recommendation as to whether the project meets the Standards for Rehabilitation.

Application Review: After NPS receives the application from the SHPO and the fee is paid, NPS reviews the application, and sends their approval decision to the property owner. It should be noted that NPS decision may differ from that of the SHPO. By law, all certification decisions are made by the NPS.

Scope: The project scope includes the entire building, along with any historically associated property under the same ownership. The review encompasses the building's site and environment, as well as any buildings that were functionally related historically. Therefore, any new construction and site improvements occurring on the historic property are considered part of the project for purposes of the tax credit.



historic tax credit application process

Whether your historic building renovation / rehabilitation project qualifies for state and federal historic tax credit, benefits often include:

- Reduced cost
- Less time to complete
- Reuse of higher quality materials
- Durability
- Infrastructure reuse
- Redevelopment tax credits
- Increased commercial value
- Location preference
- Unique building identity
- Positive community engagement
- Environmentally sustainable
- Good for the economy
- Preservation of culture & history

experience

Our Historic Property experience includes projects ranging in size from less than 10,000 sf to over 200,000 sf. Our historic property expertise includes a broad variety of building types represented by the following projects:

HISTORIC RENOVATION EXPERIENCE			
Project	Size	Date	Building Type
Foulois House Renovation	6,500	1870's	Residence
Pepper Construction Cincinnati	30,000		Office
Longworth Hall	30,000	1887	Office & Library
Hanna Gallery	3,000	1930	Museum
Schmidlapp Gallery	4,000	1907	Museum
Advanced Power & Thermal Laboratory	58,000	1934	Research & Development
Energy Technology Systems Laboratory (Invent)	17,000	1922	Research & Development
Historic Wind Tunnel Archival Design (Invent)	NA	1920's	Historic Archive
Cincinnati Art Museum Lobby Renovation	6,000	1886	Museum
Optics Laboratory Renovation & Addition (*B. 18)	37,000	1928	Research & Development
Veterans Affairs Fire Station	4,100	1939	Fire Station
Black Officers' Club	4,120	1942	Club
Chatfield College	17,600	1870 & 1922	Academic
Command Communications Center (Crane B. 5)	10,000	1940's	Office
Bethany School Cottages	11,000	1927	Academic
Miami University Sawyer Hall	11,100	1914	Recreation Center
U.S. Air Force Life Cycle Management Center (B. 16)	290,600	1927	Office
Over-The-Rhine Historic Preservation Study	4 Structures	1800's	Multifamily
University of Cincinnati Procter Hall	86,000	1968	Academic
Renovate Senior Officer's Residences (Brick Quarters)	26 Homes	1930's	Single Family Residences
Bio-Communications Laboratories (B. 441)	60,000	1955	Research & Development
National Air & Space Intelligence Center Annex (B. 280)	14,200	1943	Office
Sensors Technology Complex	148,000	1960's	Laboratory & Office
National Air & Space Intelligence Center Addition (B. 620)	140,000	1945	Data Center & Office
Oakwood Schools Historical Master Plan	—	1908	

about the author



steve kimball

PMP, LEED AP

Steve Kimball is a Principal at emersion DESIGN and leads the Science & Technology practice. emersion DESIGN, located in Cincinnati, OH is a collaborative architecture, interior design, planning, structural engineering and sustainable design firm driven by a passion for exceptional designs that advance clients and society.