



# Planning a Successful Rehab Project

Justin Heskeu, THC Federal Programs Supervisor and Historic Tax Credit Reviewer

# Rehabilitation Programs - Overview

## 2 Programs in Tennessee:

- Historic Preservation Tax Incentives (HTI) / Federal Historic Tax Credit Program
- Tennessee Historic Development Grant Program (HDGP)

Eligibility Requirements for both include (other requirements also apply):

Individual Listing on the National Register of Historic Places **OR** must be Contributing to a National Register of Historic Places Historic District **OR** eligible for the National Register of Historic Places (must be listed before you can claim the credit/be reimbursed for HDGP)

All work must meet the Secretary of the Interior's Standards for Rehabilitation

Must be income producing.

# Federal Historic Tax Credit

## Federal Historic Tax Credit by the Numbers

### FY 1977 – FY 2023 Program Accomplishments



**\$131.71 billion**

Estimated Rehabilitation Investment

**314,201**

Rehabilitated Housing Units



**49,263**

Historic Rehabilitation  
Projects Certified

**356,267**

New Housing Units

**199,138**

Low- and Moderate-Income  
Housing Units

Source: Technical Preservation Services, National Park Service

In Tennessee, since program inception –  
More than \$1.6 Billion

FY 2019-2023 (TN) - \$345,101,897

Federal credit and HDGP follow the same  
standards. Why not participate in both?



# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2

### Describes the *During*

**Documents HC will be retained and the compatibility of new work with the overall historic character.**

Amendment forms can be used to describe changes to original application.

*The Standards* apply to both interior and exterior work.

\*Should be included with Application if pursuing the TN HDGP.\*

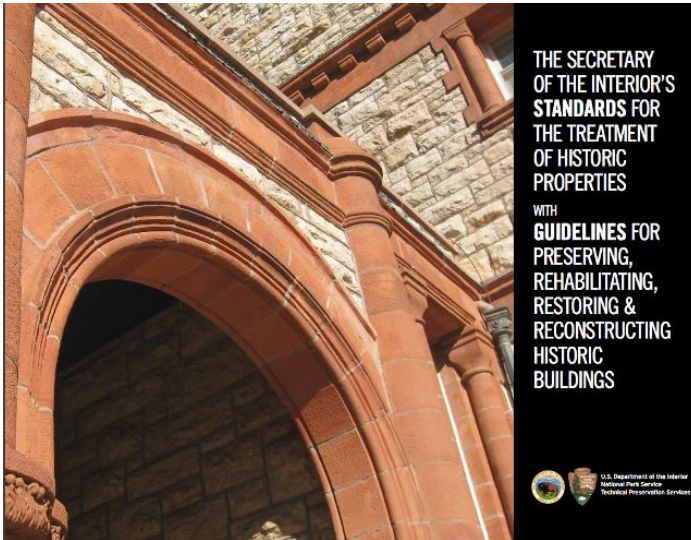
**Detailed Description of Work** – Describe all work that will be undertaken. Not just what the tax credit/HDGP will pay for (including, but not limited to: Additions, New related buildings, Major site work, etc). States existing conditions and proposed treatments.

**Photographs** - Include clear photographs and Photo Key (basic floorplan). Typically details not covered in Part 1. Windows, door/window mouldings, etc.

**Architectural drawings or sketches** – Show existing conditions and the proposed rehabilitation work, including additions or new construction. Include floor plans and, where necessary, sections and elevations.

# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2



The **Standards for Rehabilitation** provide direction in making appropriate choices in planning the repairs, alterations, and additions that may be part of a rehabilitation project.

The accompanying **Guidelines** apply the Standards and describe specific treatments that do and do not meet the Standards.

- <https://www.nps.gov/articles/000/treatment-standards-rehabilitation.htm>
- <https://www.nps.gov/orgs/1739/upload/treatment-guidelines-2017-part1-preservation-rehabilitation.pdf>

# Federal Historic Tax Credit (& HDGP) – Part 2

## Application

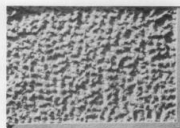
### Part 2

Research the NPS website guidance, Preservation Briefs, and Tech Notes.

#### 17 PRESERVATION BRIEFS

**Architectural Character:**  
Identifying the Visual Aspects of Historic Buildings as an Aid to Preserving Their Character

Lee H. Nelson, FAIA



The Secretary of the Interior's "Standards for Historic Preservation Projects" embody two important goals: 1) the preservation of historic materials and; 2) the preservation of a building's distinguishing character. Every old building is unique, with its own identity and its own distinctive character. Character refers to all those visual aspects and physical features that comprise the appearance of every historic building. Character-defining elements include the overall shape of the building, its materials, craftsmanship, decorative details, interior spaces and features, as well as the various aspects of its site and environment.

The purpose of this Brief is to help the owner or the architect identify those features or elements that give the building its visual character and that should be taken into account in order to preserve them to the maximum extent possible.

There are different ways of understanding old buildings. They can be seen as examples of specific building types, which are usually related to a building's function, such as schools, courthouses or churches. Buildings can be studied as examples of using specific materials such as concrete, wood, steel, or limestone. They can also be considered as examples of an historical period, which is often related to a specific architectural style, such as Gothic Revival farmhouses, one-story bungalows, or Art Deco apartment buildings.

There are many other facets of an historic building besides its functional type, its materials or construction or style that contribute to its historic qualities or significance. Some of these qualities are feelings conveyed by the sense of time and place or in buildings associated with events or people. A complete understanding of any property may require documentary research about its style, construction, function, its furnishings or contents, knowledge about the original builder, owners, and later occupants, and knowledge about the evolutionary history of the building. Even though buildings may be of historic, rather than architectural significance, it is their tangible elements that embody its significance for association with specific events or persons and it is those tangible elements both on the exterior and interior that should be preserved.

Therefore, the approach taken in this Brief is limited to identifying those visual and tangible aspects of the historic building, which, this manual, are the characteristics

substitute for developing an understanding about the significance of an historic building and the district in which it is located.

If the various materials, features and spaces that give a building its visual character are not recognized and preserved, then essential aspects of its character may be damaged in the process of change.

A building's character can be irreversibly damaged or changed in many ways, for example, by inappropriate repointing of the brickwork, by removal of a distinctive side porch, by changes to the window sash, by changes to the setting around the building, by changes to the major room arrangements, by the introduction of an atrium, by painting previously unpainted wood-work, etc.

#### A Three-Step Process to Identify A Building's Visual Character

This Brief outlines a three-step approach that can be used by anyone to identify those materials, features and spaces that contribute to the visual character of a building. This approach involves first examining the building from afar to understand its overall setting and architectural context; then moving up very close to appreciate its materials and the craftsmanship and surface finishes evident in these materials; and then going into and through the building to perceive those spaces, rooms and details that comprise its interior visual character.

#### Step 1: Identify the Overall Visual Aspects

Identifying the overall visual character of a building is

#### Historic Preservation Tax Incentives

Home About Before You Apply Application Process The Secretary's Standards for Rehabilitation Planning Successful Projects Check Project Status

NPS.gov / Home / Planning Successful Projects

#### Planning Successful Rehabilitation Projects

##### Applying the Standards to common rehabilitation concerns

**Technical Preservation Services** has developed a wide variety of guidance and other information on applying the [Standards for Rehabilitation](#). Much of it has been developed in the context of the Historic Preservation Tax Incentives program, but it is applicable to all rehabilitation projects.

This guidance and other information is particularly useful for applicants who are planning rehabilitation projects using the Historic Preservation Tax Incentives. It addresses some common concerns in historic rehabilitation projects. Additional guidance on applying the Standards to tax incentives projects can be found in [Incentives](#) and [Interpreting the Standards Bulletin](#).

##### Cumulative Effect and Historic Character >

##### Acquired Significance and Standard 4 >

##### Continued Historic Use and Standard 1 >

##### Other guidance topics on this page

- [Windows](#)
- [Interior treatments](#)
- [New additions and related new construction](#)
- [Modern requirements and new technologies](#)

- <https://www.nps.gov/subjects/taxincentives/planning-successful-rehabilitation.htm>
- <https://www.nps.gov/orgs/1739/tps-publications.htm>

# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2

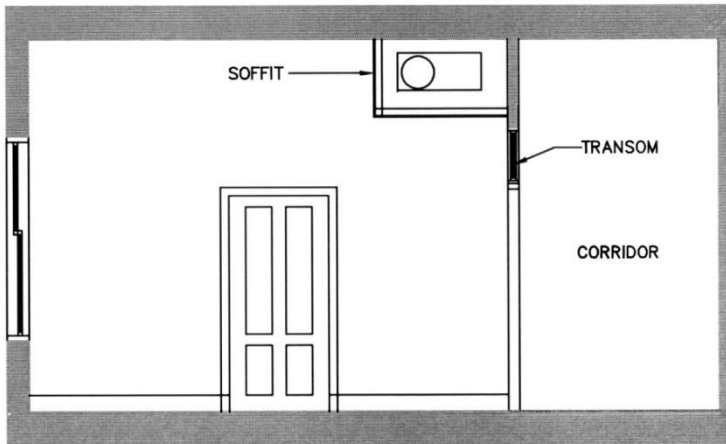
### Example Application

<b>Number 1</b>	Feature <u>Siding</u>	Date of Feature <u>ca. 1900</u>
Describe existing feature and its condition		
The current siding appears to have been installed at the time of the 1900 expansion. The weatherboard is in fair condition except for those boards at the front of the house near the ground.		
Photo numbers <u>1-7, 10, 18</u>		
Drawing numbers <u>N/A</u>		
Describe work and impact on feature		
Most of the siding will be scraped, sanded, and repainted. Those boards that are in poor condition will be replaced with cedar that will be cut to match the dimensions and profile of the existing weatherboard. All new siding will be installed to match the overlap distance of the existing.		
<b>Number 2</b>	Feature <u>Windows</u>	Date of Feature <u>mid-1800s</u>
Describe existing feature and its condition		
The windows on the front and sides of the house are all matching 9/9 double-hung wood sash. Windows on the back are a variety of 20th century styles.		
Photo numbers <u>12, 19- 23</u>		
Drawing numbers <u>5.2 thru 5.5</u>		
Describe work and impact on feature		
The historic windows on the front will be repaired, cleaned, and repainted. Windows on the back will be replaced with wood windows in a 1/1 double-hung configuration.		

# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2

### Treatment Considerations - Plans & Corridors



- ✓ Avoid lowering ceilings
- ✓ Place new mechanicals in utilitarian areas
- ✓ Never cover the heads of windows
- ✓ Avoid destruction of historic materials; use existing wall penetrations if possible



# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2

### Treatment Considerations - Plans & Corridors



A rehabilitation proposal needs to accommodate changes for the new use and retain historic floor plans, corridors, and features. Extensive demolition of interior elements is one of the leading causes for denial of rehabilitation projects.

# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2

### Treatment Considerations - Plans & Corridors



Areas finished historically should remain finished. Mechanical, plumbing, etc should not be exposed.

# Federal Historic Tax Credit (& HDGP) – Part 2

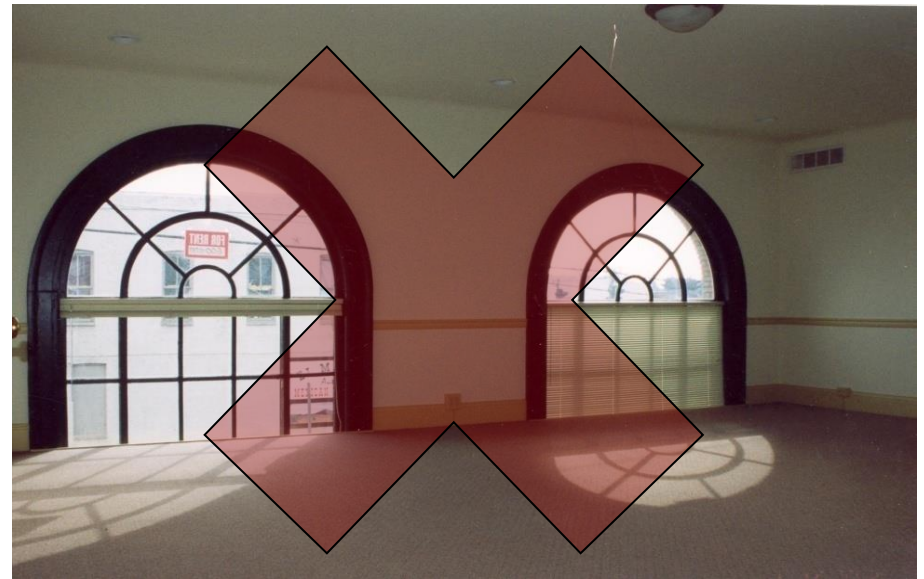
## Part 2



Changes must be carefully designed to retain the historic character of the space

Subdividing the space horizontally with a new floor level that bisects the windows does not meet the Standards.

**Treatment Considerations:  
Interiors – Large Spaces**



# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2



### Treatment Considerations: Interiors – Features and Finishes

Historic wall surfaces should be preserved in a rehabilitation. Spaces finished historically must remain finished.

# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2



**Treatment Considerations:  
Interiors – Creative Ideas**



# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2



**Treatment Considerations: Interiors –  
Thoughtful solutions to code challenges**



# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2

A common code challenge is open stairs



**Treatment Considerations: Interiors –  
Thoughtful solutions to code challenges**



A glazed wall retains the visual connection and satisfies fire code requirements.

# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2



### Treatment Considerations: Windows

**Replace only when deteriorated.**

#### Replacement windows must:

- ✓ Match the appearance, size, design, proportions, and profiles of the existing windows
- ✓ Fit the openings properly
- ✓ Be in the same plane as the historic windows
- ✓ Be compatible with the historic building



# Federal Historic Tax Credit (& HDGP) – Part 2

## Part 2

Depending on the scope of work, supporting documentation could include the following plans:

Existing Floorplan

Proposed Floorplan

Site Plan

Existing Exterior Elevations

Proposed Exterior Elevations

Reflected Ceiling Plan

Windows (Elevation, Vertical, Horizontal)

HVAC

# Federal Historic Tax Credit (& HDGP) – Part 3

## Part 3

***After work is completed.***

Nothing written.

**Documents Historic Character is still there!**

**The Part 3 certifies that the Standards have been met. Not the Part 2!**

***Part 3 Application***

**Photographs** - Include clear photographs and Photo Key (basic floorplan). Should be taken from same locations and directions as those in the Part 1 and 2.

# Federal Historic Tax Credit (& HDGP)



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