



Ensuring a Successful Rehab Project

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

3-Part Process

LOI

Part 1 - Evaluation of Significance

Form 10-106
Rev. 12/96

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 — EVALUATION OF SIGNIFICANCE

NPS Office Use Only
NRIS No. _____ Project No. _____

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets.

1. Name of property:
Address of property: Street _____
City _____ State _____ Zip _____

2. Check nature of request:
 certification that the building contributes to the significance of the above named town or city
 certification that the building does not contribute to the significance of the above named town or city
 preliminary determination that a building contributes to the significance of the above named town or city

3. Project owner:
Name _____
Street _____
City _____ State _____ Zip _____

4. Owner:
I hereby attest that the information I have provided is true and correct and that I am the owner of the property described above.
Name _____
Organization _____
Social Security or Taxpayer Identification Number _____
Street _____
City _____ State _____ Zip _____

NPS Office Use Only
The National Park Service has reviewed the "Historic Certificate" and has determined that the information provided is true and correct and that the property described above is a historic structure as defined in 36 CFR 60.02.

See Attachments

Application

Part 2 - Description of [Proposed] Rehabilitation

- Complete Part 2 Application (may contain conditions)
- Plans/Drawings
- Pre-Construction photographs (keyed to basic floorplan/site plan)

Form 10-106
Rev. 12/96

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 2 — DESCRIPTION OF REHABILITATION

NPS Office Use Only
NRIS No. _____ Project No. _____

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets. A copy of this form may be provided to the Internal Revenue Service. The decision by the National Park Service with respect to certification is made on the basis of the information 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 _____ State _____ Zip _____

Listed individually in the National Register of Historic Places; give date of listing: _____
 Located in a Registered Historic District; specify: _____

Has a Part 1 Application (Evaluation of Significance) been submitted for this project? yes no
If yes, date Part 1 submitted: _____ Date of certification: _____ NPS Review Number: _____

2. Date on building and rehabilitation project:
Date building constructed: _____
Type of construction: _____
Used before rehabilitation: _____
Proposed use after rehabilitation: _____
Estimated cost of rehabilitation: _____
The application covers phase number _____ of _____
Project/phase start date (s): _____

3. Project architect:
Name _____
Street _____
City _____ State _____ Zip _____

4. Owner:
I hereby attest that the information I have provided is true and correct and that I am the owner of the property described above.
Name _____
Organization _____
Social Security or Taxpayer Identification Number _____
Street _____
City _____ State _____ Zip _____

NPS Office Use Only
The National Park Service has reviewed the "Historic Certificate" and has determined that the information provided is true and correct and that the property described above is a historic structure as defined in 36 CFR 60.02.

See Attachments

Form 10-106
Rev. 12/96

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. 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. The decision by the National Park Service with respect to certification is made on the basis of the information 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 _____ State _____ Zip _____

Is property a certified historic structure? yes no. If yes, date of certification by NPS: _____

2. Date on rehabilitation project:
National Park Service assigned rehabilitation project number: _____
Project starting date: _____
Rehabilitation work on the 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 (delete or rewrite for additional contact):
I hereby attest to certification or 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 historic character of the property. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$1,000 in fines or imprisonment for up to 1 year and/or both.

Name _____
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 Preservation 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 for distribution with Federal tax. The letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or otherwise should be referred to the appropriate local Internal Revenue Service office. Completed projects may be inspected by representatives of the Internal Revenue Service at any time as it may deem appropriate. The Secretary reserves the right to make such inspections as provided by the terms of the application form and supporting documentation, or the owner, upon receiving certification, understand that the rehabilitation work shall be part of the rehabilitation project consistent with the Secretary's "Standards for Rehabilitation."
 that the rehabilitation is not consistent with the historic character of the property 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 Officer/Telephone No. _____
 See Attachments

Closeout

Part 3 — Certification of Completion

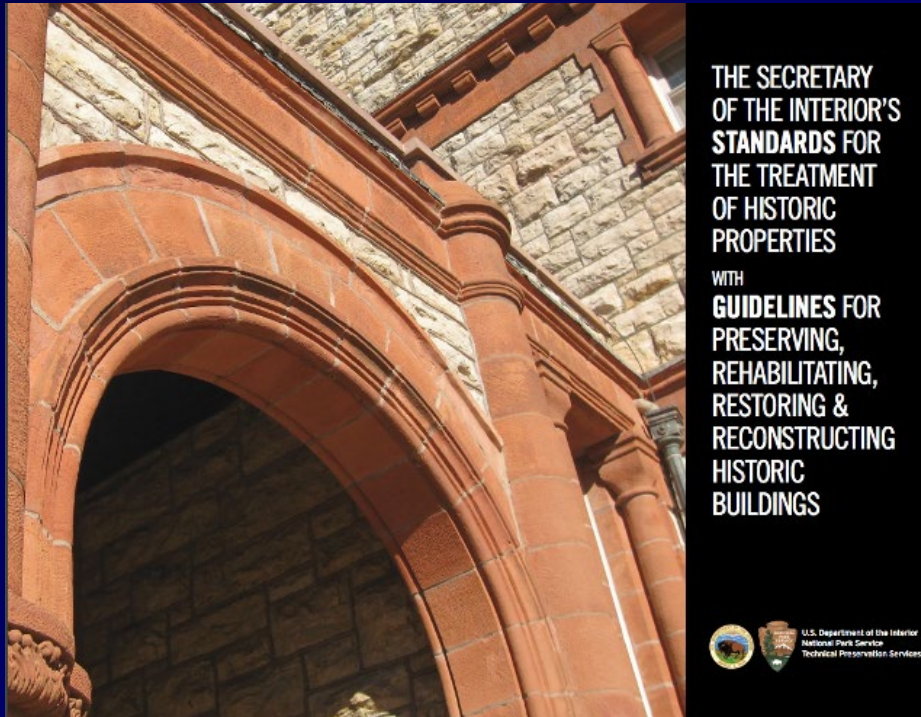
- Complete Part 3 Application
- Post-Construction photographs



A rehabilitation program

Rehabilitation is “...the act or process of making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical, cultural, or architectural values.”

The Historic Development Grant Program is a reimbursable rehabilitation program which requires all work to meet the Secretary of the Interior's Standards for Rehabilitation.



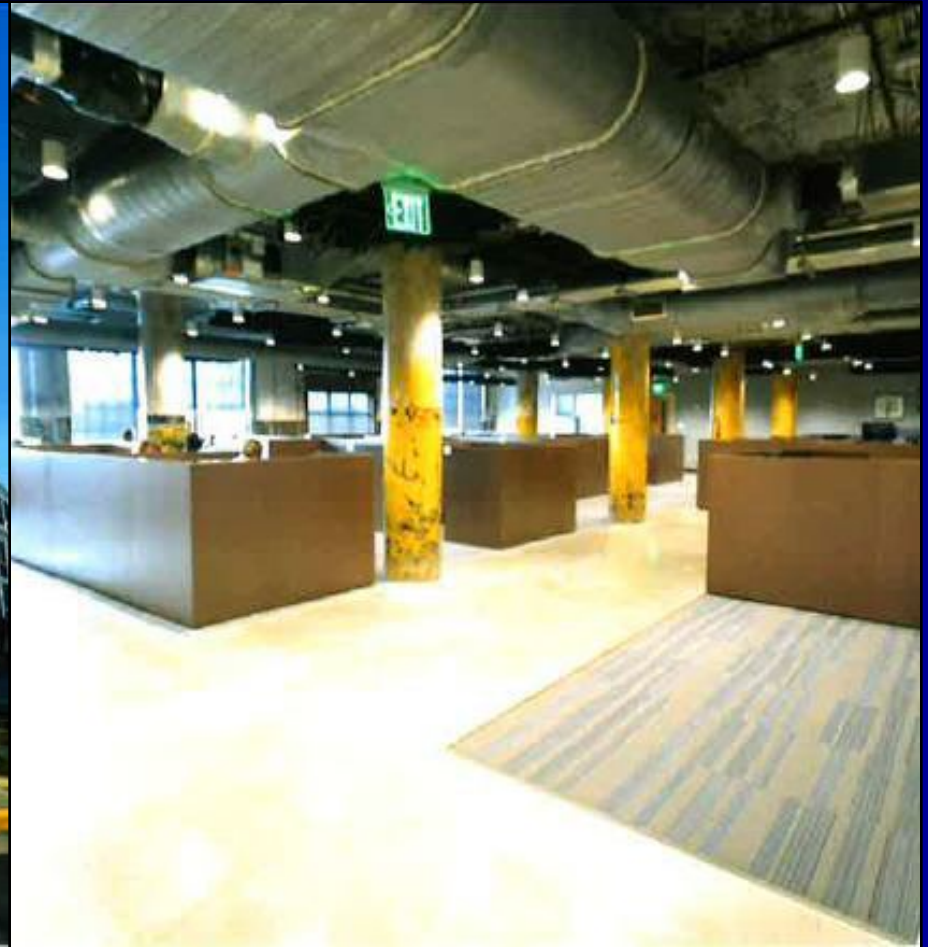
The **Standards for Rehabilitation** provide direction in making appropriate choices in planning the repairs, alterations, and additions that may be part of a rehabilitation project.

The accompanying **Guidelines** apply the Standards and describe 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>

Meeting the Standards

Retain distinctive features, character, & craftsmanship



American Snuff Company, Shelby Co., Memphis, TN

Meeting the Standards

Retain distinctive features & craftsmanship



Sanda Hosiery Mills, Cleveland, Bradley Co., TN

Meeting the Standards

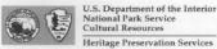
Repair rather than replace; replace to match



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. While this would be the obvious

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 woodwork, 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 those 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

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

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 Bulletins](#)

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>

Application

Part 2 – Description of Rehabilitation

Keys to a successful rehab project

- ✓ Have a clear understanding of the character-defining elements of the building and the Standards
- ✓ Follow through with work as approved and submit changes in project scope for any changes for approval BEFORE work begins
- ✓ Be an informed owner – When unsure, ask questions.

Part 2 – Description of Rehabilitation

Potential pitfalls

- ✓ Proceeding with work before Part 2 approved
- ✓ Not following approved conditions or assuming unreviewed work will meet grant requirements
- ✓ Assuming local review / approval = Grant Approval / Project meets Standards

Part 3 – Certification of Completed Work

- ✓ Submitted after all work is completed
- ✓ If building or historic district not yet listed in the National Register, cannot be approved until National Register listing is complete
- ✓ The Part 3 certifies that the Standards have been met. Not the Part 2.

Closeout

Part 3 – Certification of Completed Work



Photo 21 Universal Life Insurance Company 7/31/15
View from the rear entrance door looking along the central axial corridor to the front door.



Photo 21 Universal Life Insurance Company 1/31/19
View from the rear entrance door looking along the central axial corridor to the front door.



Photo 24 Universal Life Insurance Company 7/31/15
View of the second floor public lobby, looking towards the stair to the first floor.

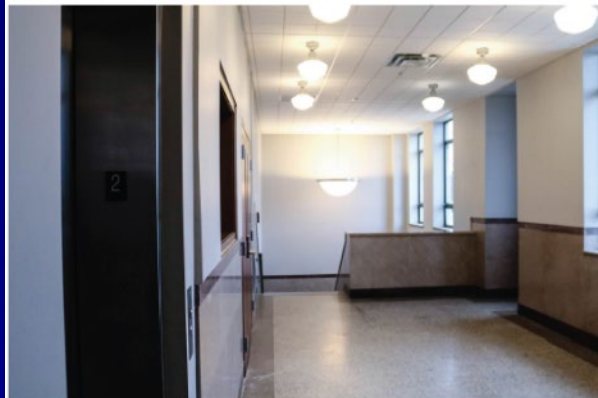
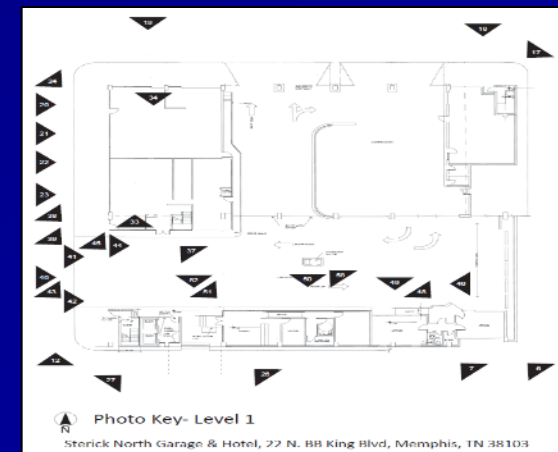


Photo 24 Universal Life Insurance Company 1/31/19
View of the second floor public lobby, looking towards the stair to the first floor.

- Requests approval of an entire completed rehabilitation work.
- Typically, only requires photographs



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
(1976) – 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 Tax Incentives for Rehabilitating Historic Buildings

Annual Report for Fiscal Year 2023



National Park Service
U.S. Department of the Interior
Technical Preservation Services





Historic Tax Credit Program
State Historic Preservation Office
Clover Bottom Mansion
2941 Lebanon Pike
Nashville, TN 37214

Justin Heskew
Justin.Heskew@tn.gov
615.770.1089

