



Historic Rehabilitation Tax Credits

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Historic Architecture Specialist

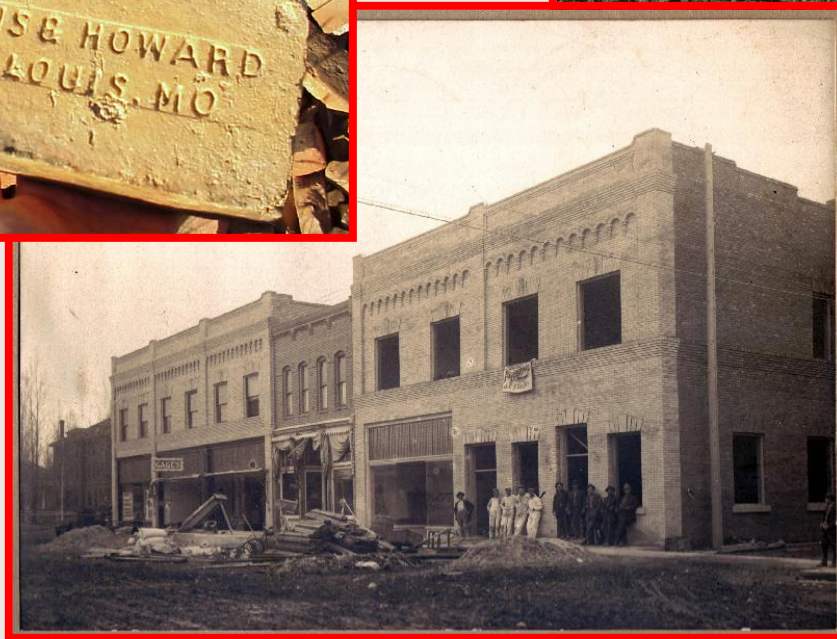
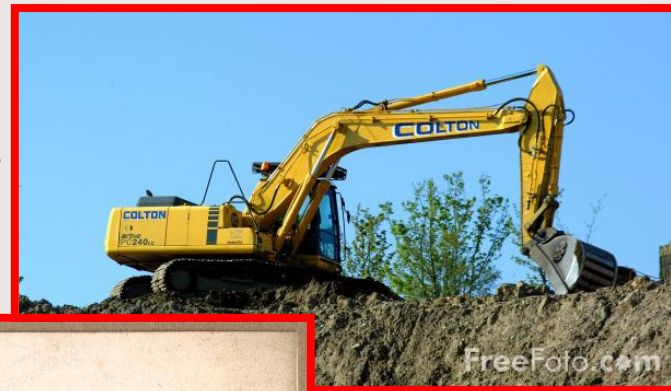
Montana State Historic Preservation Office

The Building Blocks of a Greener World are Already Laid

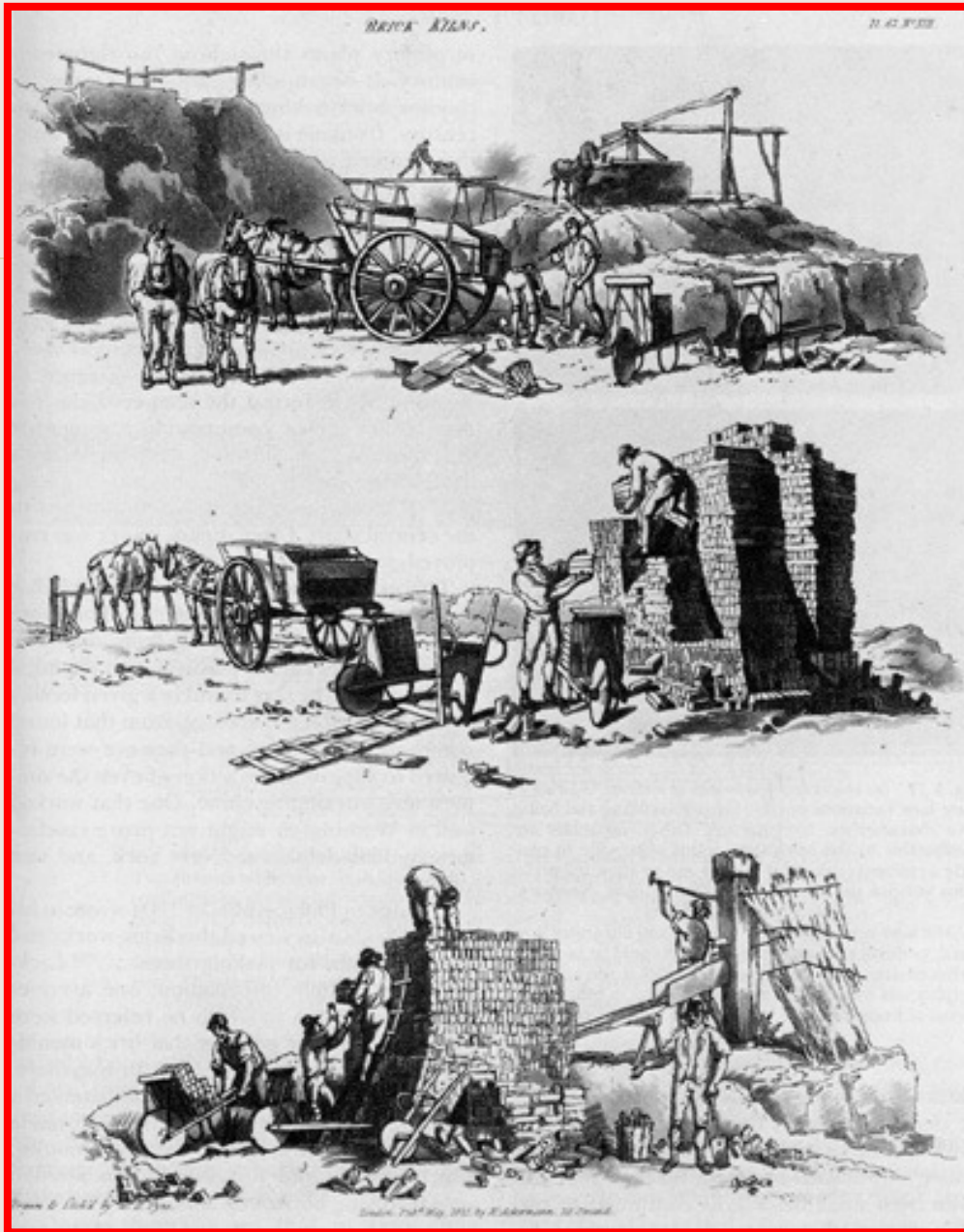
Embodied energy



VS.



Consuming
more energy
unnecessarily

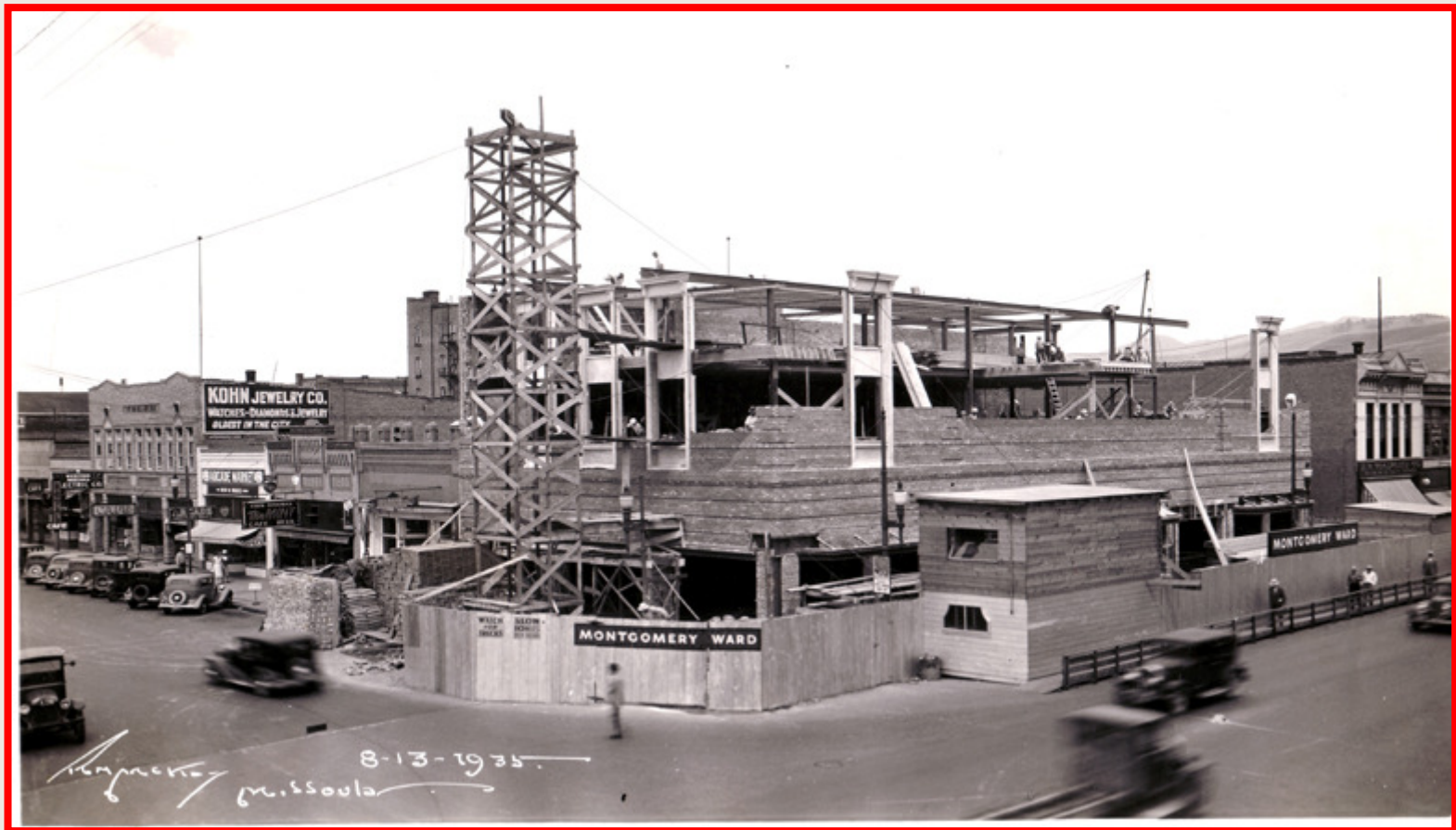


Historic building material manufacture and delivery was done largely by man and animal power; it created a relatively small carbon footprint.

Rehab means extending the life...



of human...



natural and...



cultural resources.



Rehab Credits help us reuse more than just buildings



Projects tap into existing infrastructure

- sidewalks & streets
- sewers
- mass transit



Program Basics

- Fed. Credit = 20% of rehab investment
- State Credit = 5% of rehab investment
- Income Producing Buildings
- National Register Listing
- Rehab must be “substantial”
- Secretary of the Interior’s Standards for Rehabilitation



National Register Listing



- Should be listed before credit is claimed
- Can be listed as part of a district or individually
- Nomination can be concurrent with rehab

Substantial Rehab Test

$$\begin{aligned} &\text{Cost of Building} \\ &+ \text{Capital Improvements} \\ &-- \text{Depreciation} \\ &-- \text{Cost of Land} \\ \hline &= \text{Amount you must exceed on} \\ &\text{allowable expenses} \\ &(\text{or } \$5,000, \text{ whichever is greater}) \end{aligned}$$

Allowable Rehab Expenses

- Structural
- Architectural
- Mechanical
- Abatement
- Life Safety Improvements
- Architect Fees
- Historian Fees
- NO Acquisition Costs
- NO Addition Costs
- NO Furnishing Costs
- NO Landscaping,
Parking Lot,
Sidewalk Costs

Secretary of the Interior's Standards for Historic Rehabilitation



Rehabilitation – making historic buildings function to meet modern needs while retaining historic character.

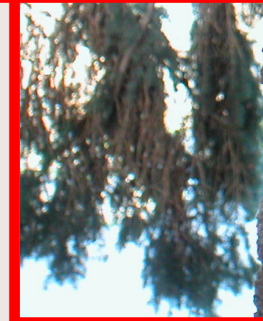
Historic Architectural Integrity

The level at which a property retains its distinct architectural characteristics of a type, period, or method of construction



Character-Defining Features

can be big, small...



unique, and ubiquitous

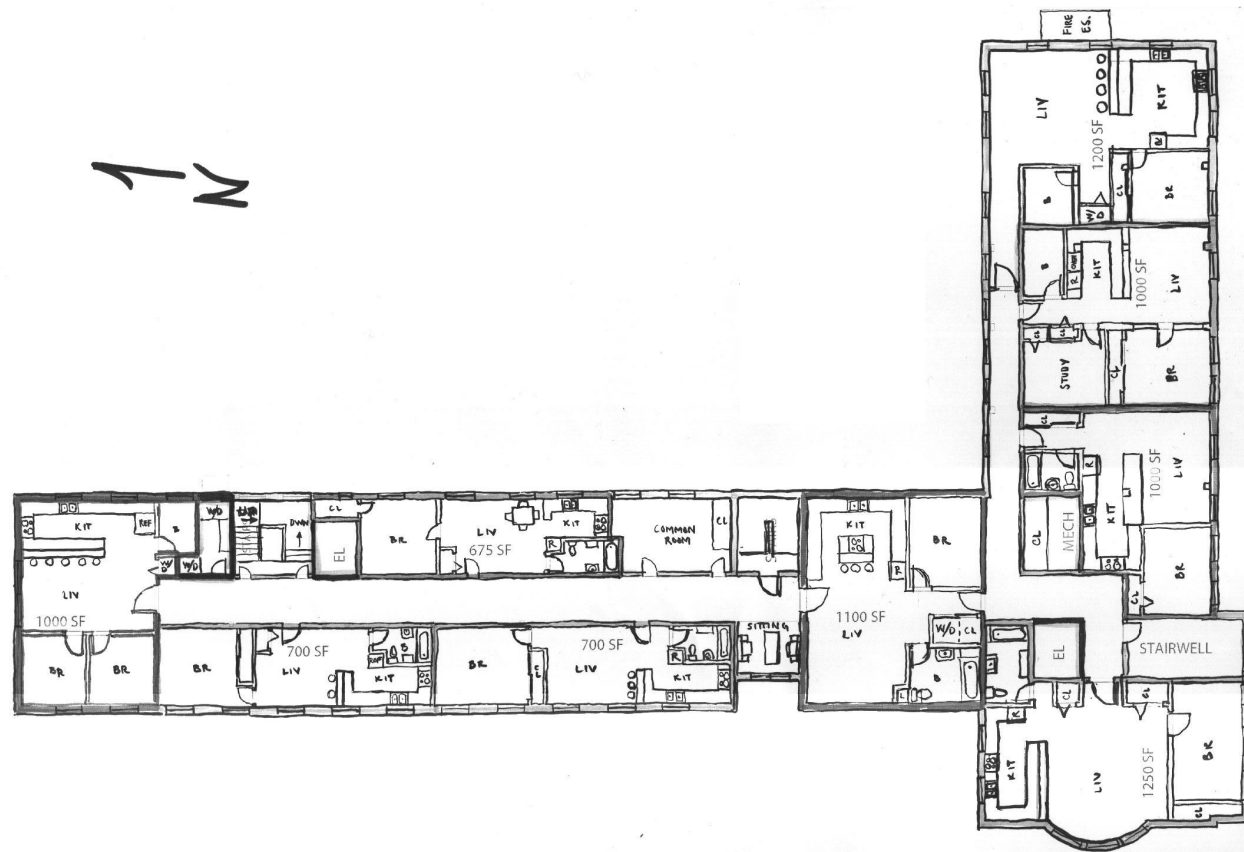


Hierarchy of Spaces

Primary

Secondary

Tertiary



Secretary of the Interior's Rehabilitation Standards

A property will be used as it was historically or be given a new use that requires minimal change to its distinctive materials, features, spaces, and spatial relationships.



Secretary of the Interior's Rehabilitation Standards

New additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize a property. New work will be differentiated from the old and will be compatible with historic materials, features, size, scale & proportion, and massing.



Secretary of the Interior's Rehabilitation Standards

The historic character of a property will be retained and preserved. Removal of distinctive materials or alteration of features, spaces, and spatial relationships that characterize a property will be avoided.



Secretary of the Interior's Rehabilitation Standards

Preserve the distinctive materials, features, finishes, and construction techniques or examples of craftsmanship that characterize a property.



Secretary of the Interior's Rehabilitation Standards

Deteriorated historic features will be repaired rather than replaced. Where severity of deterioration requires replacement of a distinctive feature, new features will match old in design, color, texture, and where possible, materials.

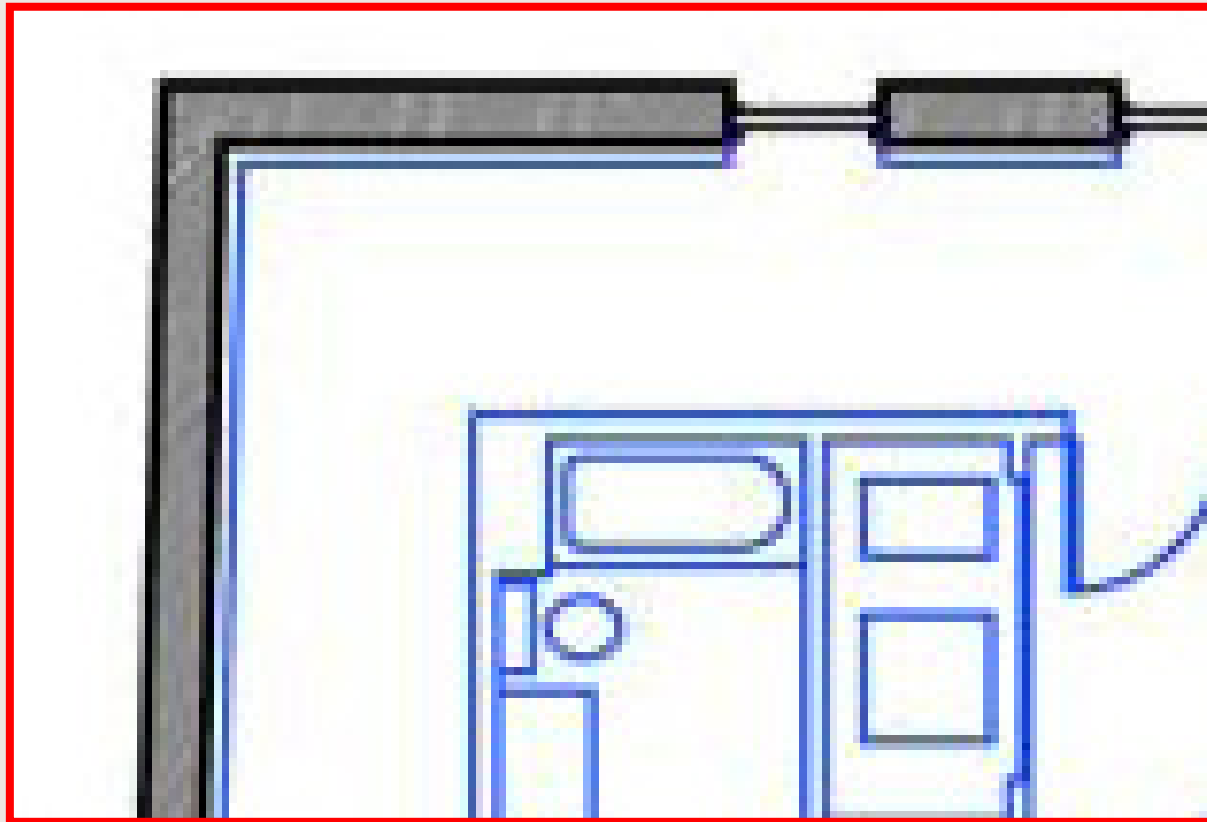


We have the opportunity to reuse
and/or improve



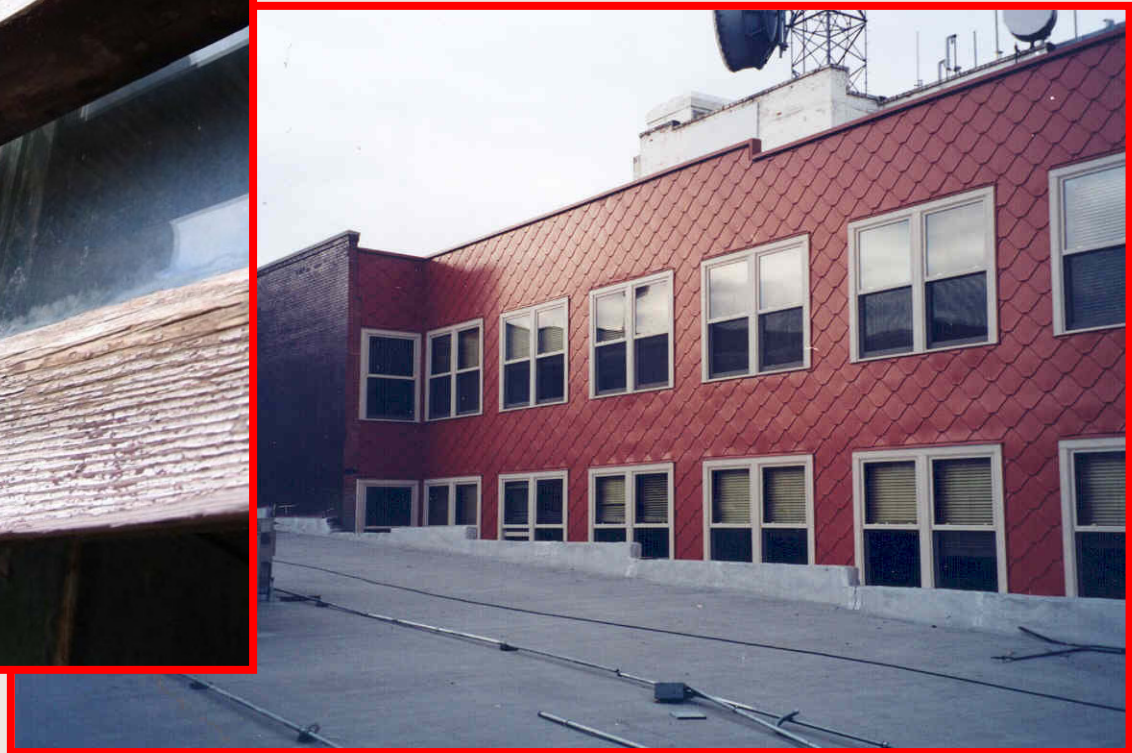
Sears Building, Butte

Retaining historic trim while insulating previously un-insulated masonry walls



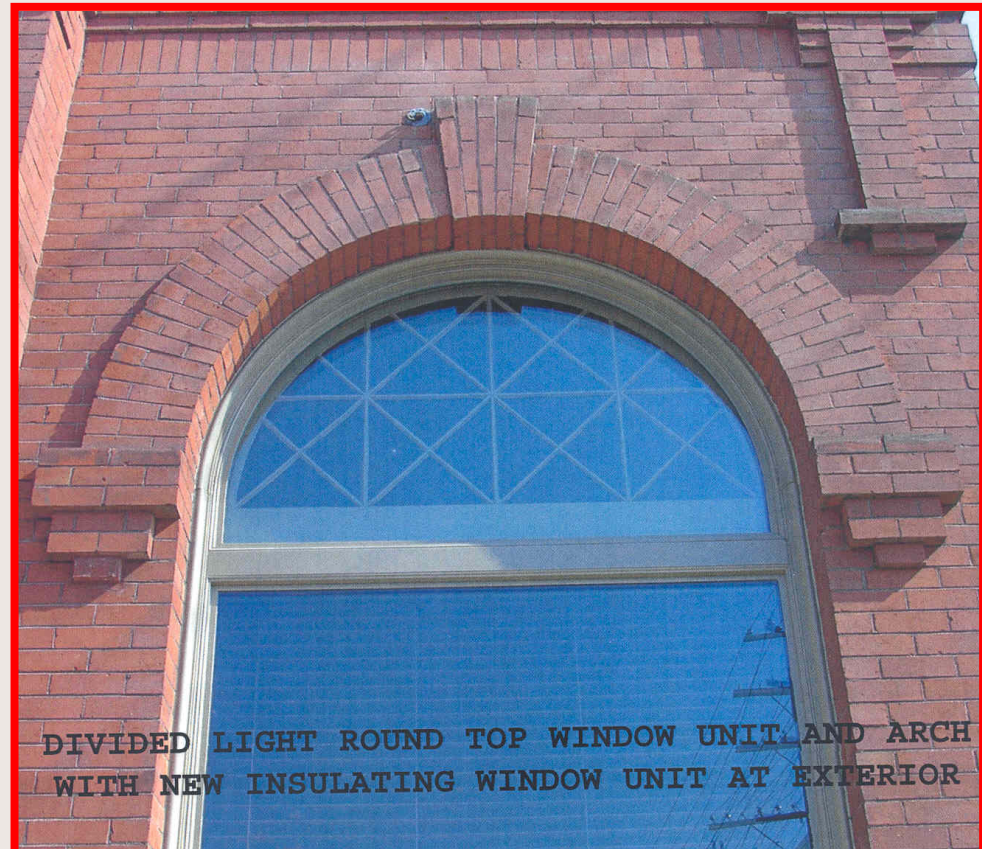
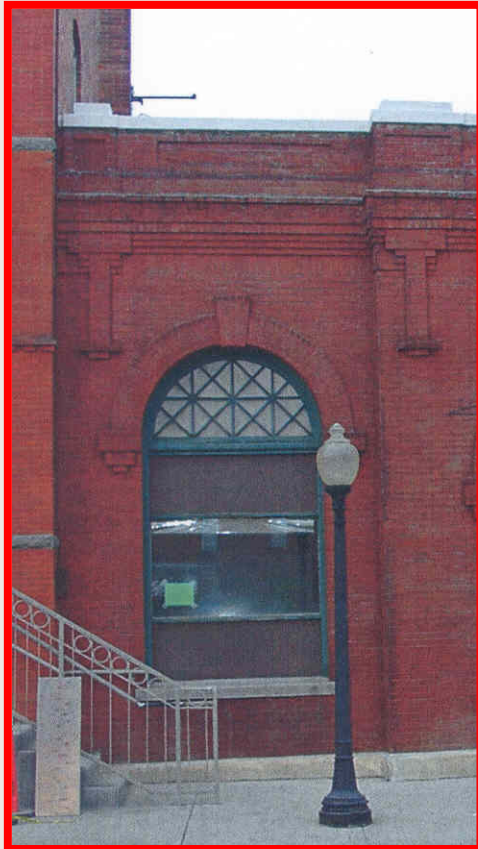
Acme Building, Billings

Window replacement justifiable by deteriorated condition and acceptable new units.



Daly Bank Annex, Anaconda

Reuse of historic windows.



Warr-Lane, Lewistown

Reintroduction of concealed glazing.



Daly Bank Annex, Anaconda

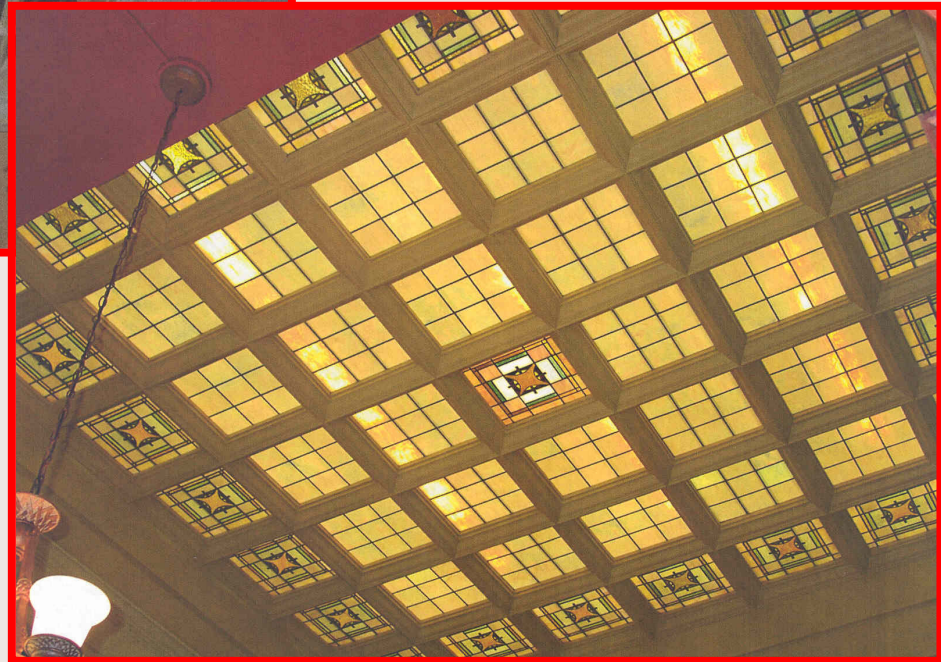
Reintroduction of concealed glazing



STAINED GLASS RELIGHT IN LOBBY



COLUMNS AND BEAMS SUPPORTING SYSTEM
GLAZING ABOVE NEW FRAMED WALLS
STAINED GLASS RELIGHT



Northern Pacific Depot, Butte

Continued and limited repair of clay roof tiles.



Acme Building, Billings

Introduction of heat reflecting roofing material and solar panels on flat roof.



Contact me for a preliminary review of your project

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