

NEW YORK STATE

# Historic Homeownership Rehabilitation Credit Program



New York State  
Parks, Recreation and  
Historic Preservation



Learn more online at  
[parks.ny.gov/shpo](https://parks.ny.gov/shpo)



What is the New York State Office of  
Parks, Recreation and Historic Preservation?



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It provides safe and enjoyable recreational and educational opportunities for all New Yorkers and visitors, and is the steward of valuable natural, historic, and cultural resources.

It is also the only state agency charged with advancing **historic preservation efforts** across New York.

## What is the New York State Historic Preservation Office? (SHPO)



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SHPO offers programs and services that help individuals and communities achieve the social, economic, and environmental benefits associated with historic preservation.

*Overview:*

# 20% Homeowner Tax Credit Program

The Homeowner Credit Program will cover 20% of Qualified Rehabilitation Costs for Repairs and upgrades to your historic home.

- A **tax credit** is a dollar-for-dollar reduction of the NYS income tax that you owe.
- If your adjusted gross income is below \$60,000/year, the credit is taken as a **refund**.



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Overview:

# Who and what buildings are eligible for the credit?

- The credit is for New York State Tax Payers.
- Buildings must be listed in the *State and National Register of Historic Places* (Individually or contributing to a Historic District).
- Buildings must also be located in a **Qualifying Census Tract**.



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*Overview:*

## What is the spending threshold for the credit program?

- You must spend at least **\$5,000** on qualified projects.
- **5% of your total project** must be on the exterior of the building.
- There is a limit of **\$50,000** in credits per project/person (**20% of a \$250,000 project**).



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Overview:

## Is there an application for the credit program?

- **Yes.** The application has three parts – Parts 1 & 2 are submitted together and can be done so online or via USPS.
- All work must be **pre-approved** by SHPO staff before your project begins. We are unable to credit projects retroactively.
- There is a **review fee** for applications.
- You do not need to take the credit in the same year you apply for the program, however you **can apply** every year if you meet the threshold requirements.



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# Typical Work that Qualifies



## Structural Systems | Roofs | Exterior Walls | Porches

Foundation repair, floor joists, ceiling/attic rafters, soffits, gutters, exterior paint, brickwork, stone repair



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# Typical Work that Qualifies



## Window Repair/Replacement | Interior Work Items | Systems

Floors, walls, ceilings, stairs, trim, heating, ventilation, electrical, plumbing, insulation, weatherproofing

*Other Considerations:*

## Installing Solar Panels on Historic Properties

- Solar panels **should not** be visible from a principle elevation, or, where the public can generally see them.
- **Eligible expenses** for solar projects include modules/panels, inverters, powerhouses, mounting, etc.
- Roofing upgrades and electrical system upgrades **also qualify**.
- Solar panels **can** be placed offsite, such as on a garage or shed or mounted on the ground.



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*Other Considerations:*

## Typical work that does NOT qualify

- Landscaping
- Fencing
- Additions – adding square footage to the property
- Work performed outside the main footprint of the dwelling (ex., detached garages or carriage houses)
- Work that **does not meet** the Secretary of the Interior's Standards



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## What are the Secretary of the Interior's Standards for Rehabilitation?



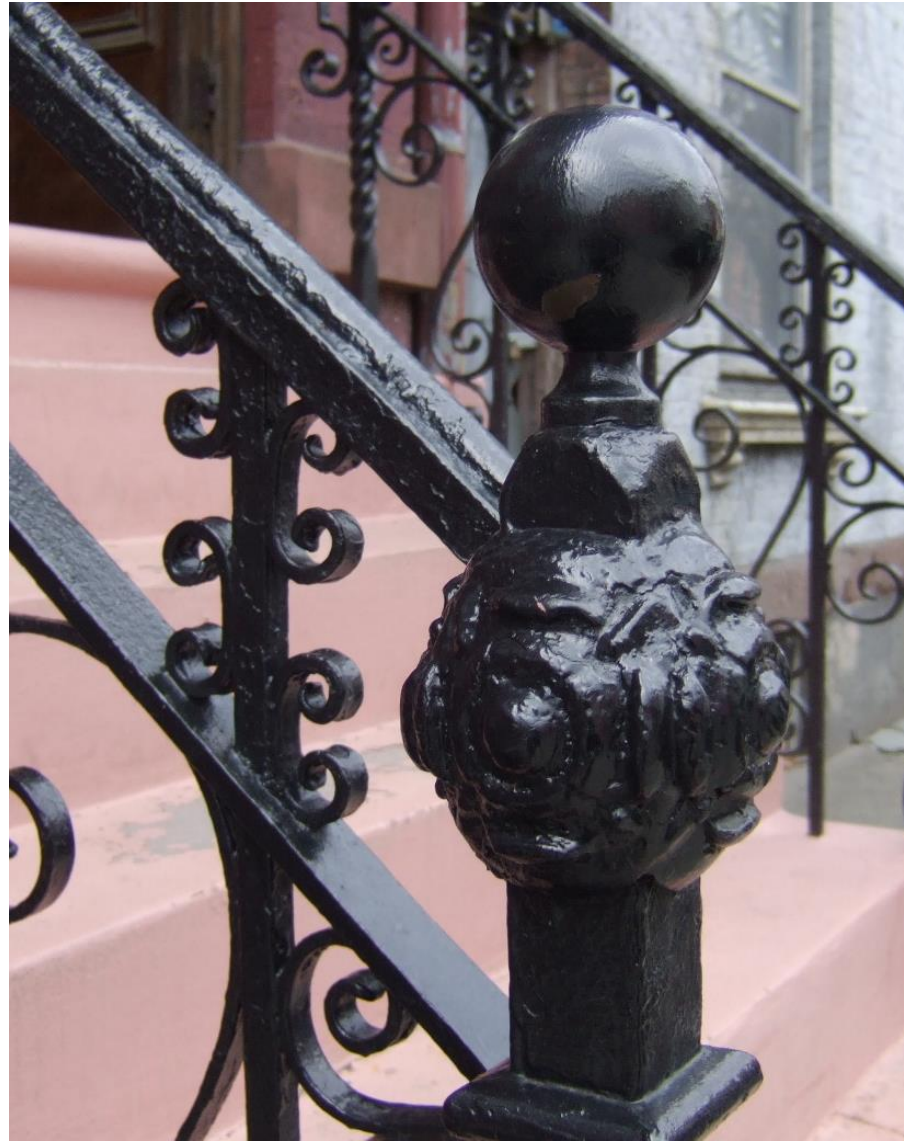
The **Secretary of the Interior's Standards** are a series of guidelines issued by the **National Park Service** that guide decision-making about work or changes to historic properties.

The basic concepts are to

- **RETAIN** existing historic materials,
- **REPAIR** damaged historic materials, *and*
- **REPLACE** any materials deteriorated beyond repair, in-kind if possible.



# Secretary of the Interior's Standards for Rehabilitation



## RETAIN

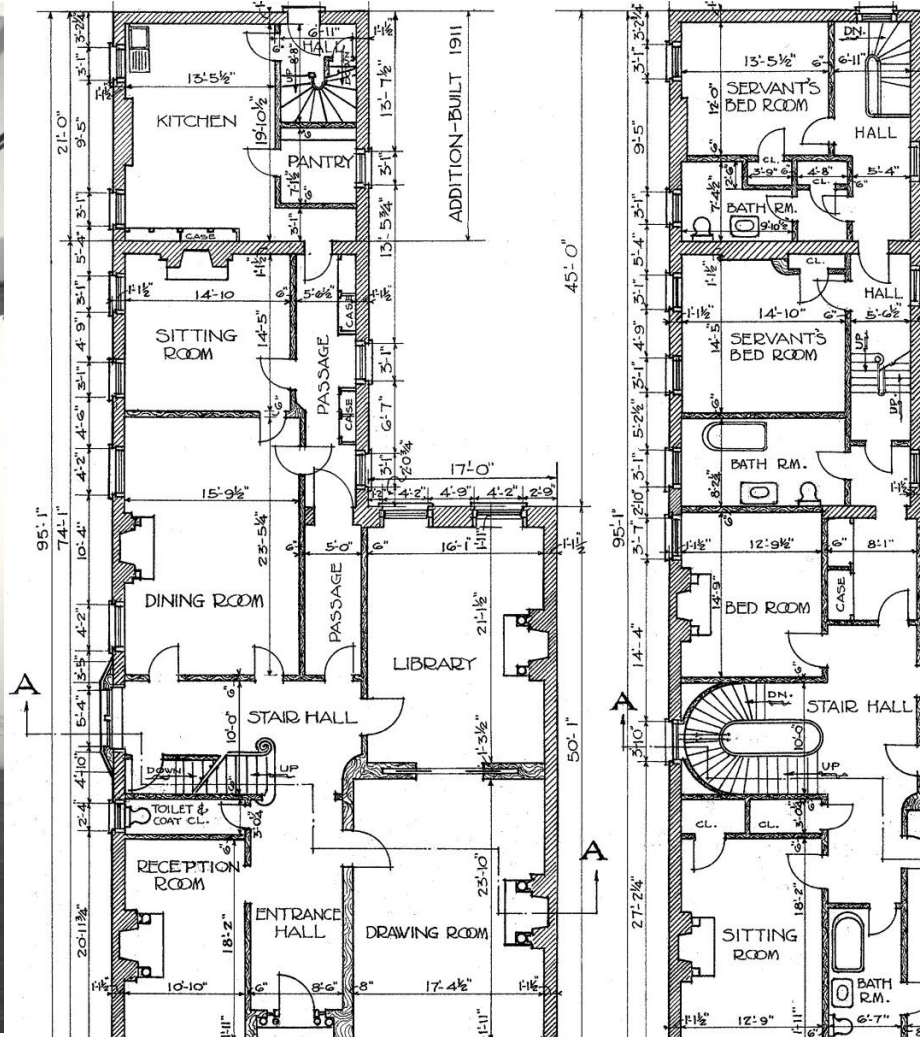
### EXTERIOR FEATURES

The **historic character** of a property should be **retained** and **preserved**.

The removal of historic material or alteration of features and spaces that characterize a property shall be **avoided**.



# Secretary of the Interior's Standards for Rehabilitation



## RETAIN

### INTERIOR FEATURES

**Intact interior features** should be retained (ex., stairways, fireplaces, molding, plaster etc.).

Historic **floorplans** should also be retained.



# Secretary of the Interior's Standards for Rehabilitation



## REPAIR

- Windows are often proposed for replacement. A **repaired** wood window offers the **same energy efficiency** as a replacement, thus retaining the historic building fabric and character.
- Damaging treatments (ex., sandblasting brick) should be **avoided** because they cause significant damage to historic materials.
- Cleaning of structures (if appropriate) should be undertaken using the **gentlest** means possible.



# Secretary of the Interior's Standards for Rehabilitation



## REPLACE

- Many times, historic fabric has deteriorated **beyond repair**. This can include woodwork, windows, roofs, etc.
- When the severity of deterioration requires replacement of a distinctive feature, the new feature **should match** the old in design, color, texture, and other visual qualities.
- Where possible, the replacement should also **match** the historic material.





# Rehabilitation vs. Restoration



- The Tax Credit program does not expect you to **go back in time** and replace what is not there!
- **Kitchens** and **bathrooms** are examples of spaces that are frequently changed over time. New materials and designs are appropriate when there is no historic integrity to the space.
- **You work with what you have!**



# What if I have a Rental Unit in my House?



If the property is also your primary residence, you may apply with a few simple calculations:

- Please state what **percentage** of the property **you occupy** (ex., 50/50, 75/25, etc.)
- Prepare a **scope of work** that does not include interior work items for rental spaces.
- 100% of interior work in your **direct living space** will qualify. Exterior work items and shared spaces are prorated according to the percentage of the property you occupy.
- **SHPO staff are available to help!**



How do I apply for the program?

# The entire application process is now available online!

- Head to [parks.ny.gov/shop/tax-credit-programs](https://parks.ny.gov/shop/tax-credit-programs) to use our online application portal, or download the forms to submit a hard-copy application.
- Do not hesitate to **reach out to the staff** person assigned to your county with questions.
- Be prepared to **upload photographs** with your application – cell phone pictures are acceptable!
- There is a **review fee** if your adjusted gross income is above \$60,000.

## Instructions & Application Forms

### Submit your Historic Homeownership Rehabilitation Credit Application Online

You can now submit all parts of your Historic Homeownership Rehabilitation Credit Application and pay the review fees online via DocuSign. We strongly recommend that you review the general [Application Instructions](#) and the below Submission Guidance before beginning any part of your application. The online application allows you to attach your supporting documentation and photos, enter payment information, and provide a secure signature. Your application will be submitted to the Division for Historic Preservation for processing and review, and you will be notified by email when it is complete.

 [Part 1&2 Online Submission Guidance \(pdf\)](#)

 [Sample Part 1&2 Application \(pdf\)](#)

 [Extra Part 2 Worksheets \(pdf\)](#)

[SUBMIT PART 1 & 2 APPLICATION](#)

 [Amendment Application Guidance \(pdf\)](#)

 [Sample Amendment Application \(pdf\)](#)

[SUBMIT AMENDMENT APPLICATION](#)

 [Part 3 Online Submission Guidance \(pdf\)](#)

 [Sample Part 3 Application \(pdf\)](#)

 [Extra Part 3 Worksheets \(pdf\)](#)

[SUBMIT PART 3 APPLICATION](#)



The Part 1 & 2 Application...

# Description of Rehabilitation

- Please provide a **narrative description** of the existing condition, the **work** you are proposing, and an **estimated project cost**.
- Formal **estimates** (from contractors) are not required for Part 1 & 2. Product replacement specifications (ex., window drawings) are required.
- **Photographs** are required for all applications, including an overall view of the house from the exterior.
- You may submit an **amendment** at any time if something changes with your project after your Part 1 & 2 is approved.

Work Proposed	Existing Condition	Proposed	Estimated Cost
1. Roofing	Worn out and presently leaking asphalt shingle roof.	Asphalt shingle roof, tear off and replacing with an asphalt shingle roof. Install ice shield with closed cut valleys.	\$14,000
2. Chimney	Loose mortar; old mortar	New mortar will match the historic mortar in all qualities, including strength, color, texture and tooling. Install ridge ventilation system; install flashing on to chimney edges.	\$1,000.
3. Painting	Paint is chipped in many areas of the exterior of house, especially in rear.	Paint complete exterior of house - front, sides and rear; upper & lower; possible replacement of wood around rear window.	\$4000.
4. Dry wall & paint	Water damage in walk-in closet. Water damage in ceiling corner of dining room.	Dry wall and paint closet. Dry wall and paint ceiling corner of dining room.	\$1000.

*The Part 1 & 2 Application was approved...*

## Then what?

- Once your proposed work (Part 1 & 2 application) is **approved**, you may begin your project.
- Keep in mind that SHPO **may issue a special condition** for approval that you should share with your contractor and be mindful of. This may be about an appropriate treatment.
- **Keep all records and receipts**, but you do not need to submit receipts to SHPO.
- Please **contact SHPO** with any **concerns or questions** that may arise during your project progression.



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*Once your project is complete...*

## Completing the Part 3 Application

- A Part 3 Certificate of Completion application **must be submitted** to SHPO once your project is complete if you wish to **claim the credit**.
- **Record** the costs of each project and **pay** the application fee. The fee (if applicable) is based on the total cost of the project.
- Please file a Part 3 **by December 31<sup>st</sup>** in the year in which you wish to claim the credit. SHPO cannot issue Part 3s for the previous tax year once the new year arrives.



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*What else should I be concerned with?*

## Leading causes of denials

- Completing work that **does not meet** the Standards.
- Applying for projects that have **already been completed**.
- **Obliterating** historic features, finishes, and floorplans.
- Using **inappropriate** replacement materials (ex., vinyl windows).
- **If you are concerned about an approval or work item, please contact your SHPO representative – staff are happy to assist in creating a successful application.**



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# Q & A



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