Base Closure Properties
and
Historic Preservation
Tax Credits
Basic Regulations

• Federal Tax Certification Program (36 CFR Part 67)

• IRS Regulations (Treasury Regulation Section 1.48-12)

• Secretary of the Interior’s Standards for Rehabilitation
Office of Historic Preservation

Welcome to OHP

The Office of Historic Preservation (OHP) is responsible for administration of federally and state mandated historic preservation programs in California. The mission of the Office of Historic Preservation and the State Historical Resources Commission, in partnership with the people of California and governmental agencies, is to preserve and enhance California's irreplaceable historic heritage as a matter of public interest so that its vital legacy of cultural, educational, recreational, aesthetic, economic, social, and environmental benefits will be maintained and enriched for present and future generations.

Governor Announces New SHRC Commissioner

Governor Schwarzenegger appointed a new member to the State Historical Resources Commission.

Comprehensive Statewide Historic Preservation Plan

OHP is pleased to post the final version of its State Historic Preservation Plan.

New Information Center Rate Schedule
The Federal Historic Preservation Tax Incentives program is one of the nation's most successful and cost-effective community revitalization programs. The program fosters private sector rehabilitation of historic buildings and promotes economic revitalization. It also provides a strong alternative to government ownership and management of such historic properties. The Federal Historic Preservation Tax Incentives are available for buildings that are National Historic Landmarks, that are listed in the National Register, and that contribute to National Register Historic Districts and certain local historic districts. Properties must be income-producing and must be rehabilitated according to standards set by...
THE IRS CONNECTION

Information in the IRS Connection has been prepared by the Internal Revenue Service for use by applicants for the Historic Preservation Tax Incentives. Its purpose is to present an overview of the issues set forth, and it should not be relied upon as definitive tax advice. Applicants are strongly encouraged to consult their tax advisor or the Internal Revenue Service about the tax implications of the Historic Preservation Tax Incentives.


Internal Revenue Code Section 47. Rehabilitation Credit.

Internal Revenue Code of 1986, Section 138(b). Qualified...
Standards for Rehabilitation

“...making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical... values.”
Historic Character
Exterior and Interior
All Work, All Elements, all Ten Standards
Intent
Feasibility
Roles and Responsibilities

- Owner: Provides Resource
- Consultant: Assists Resource
- CA SHPO: Reviews Resource
- NPS: Approves Resource
- IRS: Provides Benefits
Be open to balancing project vision with historic preservation requirements IF pursuing rehabilitation tax credits
MAP 2. Location of Sacramento Air Depot Historical District within McClellan Air Force Base
Be able to describe project in sufficient detail and clarity to determine impacts of project and consistency with Standards
Apply Standards in a reasonable manner and be able to determine all work meets those Standards given parameters of Program
Elevations
Consultation
Apply Standards in a reasonable manner and be able to certify all work meets those Standards given parameters of Program
Provides economic benefit based on compliance with appropriate regulations

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Program
Treatment
Character Defining Features
Summary

- Program is Voluntary
- Comply with Basic Regulations
- Ensure Consistency with Standards
- Foster Communication and Cooperation
- Choose Appropriate Programs, Uses, and Treatments