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APPENDIX I

GLOSSARY OF TERMS

Addition. New construction added to an existing building or structure.

Alligatoring. A slang term that refers to a condition of paint that occurs when too much paint has been applied to a surface over time. The layers crack in a pattern that resembles the skin of an alligator.

Alteration. Work which impacts any exterior architectural feature including construction, reconstruction, or removal of any building or building element.

Apron. The trim under the projecting interior sill of a window.

Arcade. A range of arches supported on piers or columns, generally standing away from a wall and often supporting a roof or upper story. A covered walkway.

Arch. A curved construction which spans an opening and supports the weight above it.

Ashlar. Finished building stone or quarried block often used in the foundation. Usually ashlar has a smooth or tooled finish, though other textures are possible as well.

Awning. A sloped projection supported by a frame attached to the building facade or by simple metal posts anchored to the sidewalk.

Balustrade. A railing or parapet supported by a row of short pillars or balusters.

Bargeboard. The decorative board along the roof edge of a gable concealing the rafters.

Bracket. A wooden or stone decorative support beneath a projecting floor, eave, window or cornice.

Bay. The horizontal divisions of a building, defined by windows, columns, pilasters, etc.

Bay window. A window projecting from the body of a building. A "squared bay" has sides at right angles to the building; a "slanted bay" has slanted sides, also called an "octagonal" bay. If segmental or semi-circular in plan, it is a "bow" window.

Belt course. A continuous horizontal band on an exterior wall, usually of projecting masonry. Also called a "string course" and in some instances marks the water table where the top edge of the basement level of a masonry building is identified.

Bond. A term used to describe the various patterns in which brick is laid.

Bracket. A decorative support feature located under eaves or overhangs.

Broken Pediment. A pediment where the sloping sides do not meet at the apex but instead return, creating an opening that sometimes contains an ornamental vase or similar form on a pedestal

Bulkhead. The framed, brick, or otherwise decorative or stylized material area below the display windows. This area is part of the storefront area and acts as a lower, horizontal wide frame edge for the display window. Generally finished in the same hue or color family as the upper window exterior casing, this area might have recessed or projecting panels and trim, but should never detract from the visual activity of the displaying merchandise.

Cantilever. A projecting element, "anchored" in the body of the building, as in the case of a "cantilevered balcony."

Capital. Topmost member, or head, of a column or pilaster. Classical orders (Doric, Ionic, or Corinthian) which define the era or decorative embellishment of the architecture were often reflected in the design of the capital.

Casement. A window in one or two vertical parts mounted on hinges, opening in the center or from one side ("double"-leafed or "single"-leafed).

Certificate of Appropriateness. Once the Historic Preservation Commission determines that an application for a material change in appearance and/or new construction within a designated local Historic District (or on property voluntarily put up for review) will not adversely affect the district or the architectural significance of an individual historic resource, a COA is given to the building owner to commence work or apply for a permit with the City, if the proposed work requires a building permit.

Chamfered. When the exterior angle of two surface planes have been cut away or "beveled."

Column. A vertical, cylindrical or square supporting member, usually with a classical capital.

Coping. The top course or capping of a wall which protects it from the effects of weather.

Corbeling. A series of stepped or overlapped pieces of brick or stone usually forming a projecting support in a series of steps from the wall.

Corner Block. A raised square block at the ends of a lintel or apron.

Cornice. The uppermost, projecting part of an entablature, or feature resembling it. This embellishment “caps” the front parapet edge of downtown commercial structures and often in Victorian era facades was made of stamped or formed metal to resemble intricate details and shapes from many classical eras. Cornices can be made of corbelled masonry and can be as simple as a single course of brick, tile, or simply aluminum flashing in mid-to-later 20th century architecture.

Course. A horizontal layer or row of stones or bricks in a wall. This can be projected or recessed. Defined by the arrangement or directional assembly of its parts, such as a “soldier course” defining a row of bricks all set vertically with their stretcher face showing, side to side, while a “header course” is a continuous row of brick with headers side to side.

Crenellation. A low parapet or retaining wall composed of alternating squared blocks and spaces. Originally designed for defensive purposes, this feature was used strictly for decorative purposes during the late 18th and 19th centuries.

Cupola. A dome placed on a circular or polygonal base crowning a roof or turret. It may be large enough to stand inside, venting, or decoration.

Dentil. One of a series of small, square, tooth or block-like projections forming a molding. Another reference is a “dentil course” when used as a banding element on a building.

“Deterioration by neglect.” The willful lack of maintenance, usually preventable, leading to the demise of a historic building.

Dormer. A small window with its own roof projecting from a sloping roof.

Double hung window. A window having two sashes, one sliding vertically over the other.

Efflorescence. A condition of masonry in which white salts from the clay or limes in mortar leach to the surface.

Elevation. Any of the external faces of a building.

Facade. The front elevation or “face” of a building.

Fanlight. A semicircular or semi-elliptical window with radiating muntins suggesting a fan, usually above a door, window or in a gable end wall.

Fascia. A projecting flat horizontal member or molding; forms the trim of a flat roof or a pitched roof; also part of a classical entablature.

Fenestration. The arrangement of window openings in a building.

Finial. A projecting decorative element at the top of a roof turret or gable.

Flashing. Thin metal sheets used to make the intersections of roof planes and roof/ wall junctures watertight.

Footprint. The outline of a building’s ground plan from a top view.

Foundation. The lowest exposed portion of the building wall, which supports the structure above.

Frame construction. A method of construction in which the major parts consist of wood.

Freestanding Sign. A sign supported above the ground by one or more columns, uprights or braces in or upon the ground and is not attached to a building or mobile. (May also be called a “pole sign.” Not a Monument Sign.)

Frieze. The middle horizontal member of a classical entablature, above the architrave and below the cornice.

Gable. The triangular upper portion of an end wall, underneath a peaked roof.

Gable roof. A pitched roof with one downward slope on either side of a central, horizontal ridge, forming gables on both ends of the structure.

Gambrel roof. A roof with two sloping planes of different pitch on either side of the ridge; the lower portion is the steeper one.

Gingerbread. Pierced, curvilinear ornament made with a jig or scroll saw, applied to facades or porch column or eave brackets, and railings.

Glazing. Another term for glass or transparent material used in windows.

Header. A brick laid with the short side exposed, as opposed to a “stretcher.”

Hipped roof. A roof with slopes on all four sides meeting at a ridge or at a single point.

Hood molding. A projecting molding above an arch, doorway, or window, originally designed to direct water away from the opening; also called a drip mold, dripstone, or drip cap.

Infill. New construction where there had been an open lot prior. Applies to a new structure such as a new building between two older structures, inappropriate material such as block infill in an original window opening, or new material such as a wood column inserted to match the profile, placement, and scale of a missing historic iron column.

Jack arch. An arch with wedge shaped stones or bricks set in a straight line; also known as a flat arch.

Jamb. The vertical side of a doorway or window. Keystone. The top or center member of an arch.

Light. A section of a window - single pane of glass (also see glazing).

Light Well. An opening of one or more floors through a roof which allows light to enter the interior of a building.

Lintel. A horizontal beam over a door or window which carries the weight of the wall above; usually made of stone or wood.

Load Bearing. Structural system or wall directly carrying building load.

Mansard. A roof form, or style of attached canopy, with a steeply pitched and, in some cases, concave face and a flattened roof top.

Marquee. A fixed metal and/or glass canopy over the entrance of a building, usually carrying event information over a theatre entrance.

Masonry. Brick, block, or stone which is secured with mortar.

Massing. A term used to define the overall volume of a building.

Meeting Rail. The horizontal location of overlap formed by the juncture between the upper sash and lower sash of a window.

Modillion. A horizontal bracket, often in the form of a plain block, ornamenting, or sometimes supporting, the underside of a cornice.

Monument Sign. A freestanding sign in which the entire bottom of the sign face is in contact with the ground, providing a solid and continuous background for the sign face from the ground to the top of the sign.

Mortar. A mixture of sand, lime, cement, and water used as a binding agent in masonry construction. In more recent architecture, or that with harder, "engineered" brick from the 1930s onward, certain mortar mixes can have percentages of Portland cement mixed in for quicker drying and harder bonding (too much so for the softer historic brick). Always test and match the consistency and hardness of any mortar.

Mullion. A heavy vertical divider between windows or doors.

Muntin. A secondary, thin framing member to divide and hold the panes of glass in a window.

National Register of Historic Places. The nation's official list of buildings, sites, and districts which are important in our history or culture. Created by Congress in 1966 and administered by State Historic Preservation Officers (SHPO).

"Ordinary maintenance and repair." Any work, the sole purpose and effect of which is to correct deterioration, decay, or damage, and which does not result in a change in the existing appearance and materials of a property

Oriel. A projecting bay window. Usually on an upper story, it is sometimes supported on brackets.

Palladian window. A window arrangement of three parts; the central and larger window is topped by a round arch. Sometimes referred to as a "Serlian window."

Parapet. A low protective wall located at the edge of a roof.

Patina. The appearance of a material's surface that has aged and weathered. It often refers to the green film that forms on copper and bronze.

Pediment. A triangular crowning element forming the gable of a roof; any similar triangular element used over windows, doors, etc.

Pier. A vertical structural element that "frames" the storefront and is usually clad in the dominant material of the body of the facade. Building piers often cover perpendicular walls of major interior divisions.

Pilaster. A pier attached to a wall, often with capital and base.

Pitch. A term which refers to the steepness (degree) of roof slope.

Pointing or "Tuck Pointing". The process of scraping out failing mortar between bricks back to a stable point and re-troweling new mortar that matches the make up, color, and mixture of the original mortar. Done correctly, only the failing areas need treatment and the mortar can be tinted to match the original or allowed to weather. (See also Portland cement.)

Portico. A roofed space, open or partly enclosed, forming the entrance and centerpiece of the facade of a building, often with columns and a pediment.

Portland cement. A strong, inflexible (too much so for historic buildings) hydraulic cement used to bind mortar. (Much like gray sidewalk cement.) As opposed to softer lime-based historic mortar generally a certain proportion of lime sand and water. Always match new mixes of mortar to match that of the original mortar content.

Prism Glass. (Also sometimes known as "art glass" or "leaded glass") Panes of glass usually found in the storefront transom area, set with leading, that is designed to reflect diffused light rays (into the interior of the business).

Quoins. Decorative blocks of stone or wood used on the corners of buildings.

Recessed panel. A decorative element that often functions as an area for signage.

Repoint. To remove old mortar from courses of masonry and replace with new mortar OF THE SAME KIND and hardness. This is standard maintenance on brick buildings, done with quality materials may be required every 100+ years, or as needed.

Reveal. The depth of wall thickness between its outer face and a window or door set in an opening.

Rising Damp. A condition in which moisture from the ground rises into the walls of a building.

Sash. The operable portion of a glazed window that holds the glass and usually moves up or down in side tracks and held in place by counter-balanced weights, springs, or metal compression channels. See also "double-hung window."

Scale. A term used to define the proportions of a building in relation to its surroundings.

Segmental Arch. A round arch whose curve is less than that of a semi-circle.

Setback. The distance a building is located from the front edge of its lot line (or a street or sidewalk).

Sidelight. A glass window pane located at the side of a main entrance way.

Sign (aka. "Building Sign"). A sign that in any manner is fastened to, projects from or is placed or painted upon the exterior wall, window or door of a building. The term "building sign" includes, but is not limited to, the following forms: awnings, canopies, marquees, projecting brackets or hardware, "flush" wall mounted or windows.

Siding. The exterior wall covering or sheathing of a structure.

Sign Band. The area that is incorporated within or directly below the cornice of a storefront (see storefront) and that contains the Primary Sign of the business in the building.

Sill. The horizontal member located at the top of a foundation supporting the structure above; also the horizontal member at the bottom of a window or door.

Spalling. A condition in which pieces of masonry (or brick face) split off from the surface usually caused by weather or the improper addition of repointed mortar that is too hard (Portland cement) for the older, softer brick walls.

Storefront. Area between the building piers, pillars, or pilasters that is generally mostly glass and wood framing for the essential purpose of interacting with the public, selling goods in display windows, and providing entry to the interior of the building. Usually contains its own storefront cornice to visually divide the area from the upper façade and provide space for signage. This area can also have its own set of transom windows running above or below a projecting awning. Often this is the area of the façade that undergoes the greatest amount of stylistic and physical change due to the nature and audience of the retail business.

Streetscape. The combination of building facades, sidewalks, street furniture, etc. that define the street.

Stretcher. A brick laid with the long side exposed, as opposed to a "header."

String Course. A projecting band of masonry running horizontally around the exterior of a building, also referred to as a "belt course."

Studs. Upright framing members of a wood building.

Stucco. Any kind of plaster work, but usually an outside covering of Portland cement, lime, and sand mixture with water.

Surround. An encircling border or decorative frame, usually around a window or door.

Terra Cotta. Glazed or unglazed clay that has been cast and fired and is used as decorative elements on surfaces and around openings of buildings.

Transom. In commercial buildings it is the area of windows in the storefront (see storefront) above the display windows and above the shop door. In residential or commercial structures it can be an additional small operable or fixed window located above a window or door. (Often mullions align with the divisions of lights in the window below and the profiles of the mullions match, or the transoms are set with prism or art glass.)

Valance. In commercial buildings it is the edge or border area of an awning, in fabric that usually hangs loose with a scalloped or straight edge. Sometimes a Secondary Sign or Subordinate Sign information (such as address) may be placed within this panel.

Weatherboard. Wood siding, usually overlapped, placed horizontally on wood-frame buildings. Often "beaded," that is, finished with a projecting, rounded edge.

Wrought iron. Decorative iron that is hammered or forged into shape by hand, as opposed to cast iron which is formed in a mold.

APPENDIX II

ROUTINE MAINTENANCE

Appendix II has been included for the information and benefit to the building owner, business owner, homeowner, do-it-yourself “weekend warrior” or contractor. It can be used as a reference for keeping a project simple, preservation sensitive, and on track.

II.1) Vinyl Siding Institute Historic Restoration Standards

The following is taken from the Vinyl Siding Institute of America (VSI), *Vinyl Siding Installation Manual* (2011 ed.), pg. 4. The full manual can be found at: <http://www.vinylsiding.org/PUBLICATIONS/11 - Vinyl Siding Installation Manual English.pdf>

Covering wood siding with synthetic product is not endorsed by the National Park Service. These industry-supported guidelines should be considered by a property owner if a project is considering any synthetic covering over siding:

Inclusion of this information is for awareness of industry standards and recommendations only. This does not represent an endorsement of the use of vinyl or synthetic material siding on historic buildings and they should not be perceived as National Park Service recognized acceptable preservation treatments.

When using vinyl siding for historic restoration projects, VSI recommends:

• If a building is in a historic area, local historic district, or has been designated as a historic building, make sure that approval for the use of vinyl siding has been obtained from the local historic society or local Historic District Commission. This applies to building additions as well.

• Before a historic building is re-sided, it should be examined for moisture, insect infestation, structural defects, and other problems that may be present. These problems should be addressed and the building pronounced “healthy” before residing with any material.

• Do not damage or remove the original siding. If at all possible, do not alter the original structure so that the application of vinyl siding is reversible (i.e., the original siding would remain intact in the future, so that if

desired, the vinyl siding could be removed). Exception: “In cases where a nonhistoric artificial siding has been applied to the building, the removal of such a siding before application of vinyl siding would, in most cases, be acceptable.” (Preservation Briefs, Number 8, U.S. Department of Interior, 1984.)

• Exercise every care to retain architectural details wherever possible. Do not remove, cover, or add details until the building owners’ written approval has been obtained. Determine that the owner has consulted the local historic society for approval.

• Use siding that closely approximates the appearance of the original siding in color, size, and style. In historic districts, the goal is to match the product as closely as possible and retain the original trim.”

II.2) Eight Steps to Completing a Preservation Project

STEP 1

Inspect and Document the Property and Make a Wish List

A thorough inspection of the structure or site will allow for an understanding of specific problems that may exist, as well as special conditions and features that need to be considered. This inspection should also take into account the character of the surrounding area (area of influence), with special attention given to how the property in question relates to nearby buildings and sites. Develop a wish list of what needs to be done and what improvements and/or changes are desirable, but not necessary, to the physical soundness of a property.

Before any work is undertaken, existing conditions of the historic property should be documented through photographs. This is especially true when tax credits are being sought for the rehabilitation of an income-producing property. Property owners should consult with the State Historic Preservation Office if they anticipate applying for federal tax credits (see Appendix III: Financial Incentives for Preservation Work for more information).

STEP 2

Define the Project and Develop a Preliminary Concept

At this stage the property owner must determine the preservation method (stabilization, rehabilitation, restoration, or reconstruction) and extent of the project to be undertaken. It is advisable to consult with an architect, landscape architect, interior designer or preservation planner for assistance in defining the basic components of the project. At this stage, the preliminary concept should be presented to the Historic Preservation Commission for any help or suggestions they may bring.

STEP 3

Refine Preliminary Concept and Develop a Master Plan

This is the final step of the planning process, the end result of which is often called a Master Plan. The Master Plan should outline the principal goals of the project and the efforts needed to complete Steps 4 through 8.

STEP 4

Stabilize the Building

Before any new work is undertaken, the property must be in a stable condition with all deterioration halted. An example would be the repair of a leaking roof so that further moisture will not enter the structure after new work has been completed.

STEP 5

Carry Out Structural Repairs

Once deterioration has been halted, any structural damage must be corrected. This type of work needs to be completed as one step rather than in phases. If the approved project involves an addition to the building, it should be made only after all structural repair work has been completed.

STEP 6

Carry Out Infrastructure Repairs

Repairs and improvements to mechanical systems (i.e., cooling and heating systems, electrical systems and plumbing) are essential to achieving the highest degree of comfort and economy in any building. Attend to this type of work fairly early in the overall project rather than delaying or even neglecting to complete it. Infrastructure improvements can be costly, which is yet another reason for placing this work early in the project schedule.

STEP 7

Carry Out Energy Conservation Improvements

Most steps to improve energy efficiency are generally quite straightforward and sometimes surprisingly inexpensive (such as low watt bulbs, energy-compliant appliances and half-flush toilets). Therefore, this type of work can usually be put off until more complicated and expensive tasks have been completed. However, do not forget to study the possibilities of solar arrays or rooftop gardens on flat downtown roofs (which may take some architectural support), rainbarrels on residential properties, geo-thermal heating/cooling on properties with enough land or skylights for extra natural light (not at the expense of the historic integrity).

STEP 8

Carry Out Cosmetic Work

This is the work that will generally create the greatest visual impact; if underpriced for quality or scale, held where it may get cut from the project budget, or done poorly it can offset the best project. It is essential that all preliminary work (stabilization, prep, structural repairs and infrastructure improvements) be completed beforehand so that nothing will have to be done twice. Finishing work, such as exterior painting, commercial amenities such as creative signs and pedestrian scaled awnings, minor siding repairs and porch/patio reconstruction, should be designed into the preservation or rehabilitation project (and strictly followed) from the start.

II.3.) National Park Service Preservation Briefs

For over 25 years, the National Park Service Technical Preservation Services division has helped homeowners, preservation professionals, organizations, and government agencies by publishing easy-to-read guidance on preserving, rehabilitating and restoring historic buildings.

Below is a list of the 47 Preservation Briefs that are available online at <http://www.cr.nps.gov/>. These can also be purchased in hard copy from the U.S. Government Bookstore at <http://bookstore.gpo.gov/> or by calling 866.512.1800.

- 01: Assessing Cleaning and Water-Repellent Treatments for Historic Masonry Buildings*
- 02: Repointing Mortar Joints in Historic Masonry Buildings*
- 03: Conserving Energy in Historic Buildings*
- 04: Roofing for Historic Buildings*
- 05: The Preservation of Historic Adobe Buildings*
- 06: Dangers of Abrasive Cleaning to Historic Buildings*
- 07: The Preservation of Historic Glazed Architectural Terra-cotta*
- 08: Aluminum and Vinyl Siding on Historic Buildings: The Appropriateness of Substitute Materials for Resurfacing Historic Wood Frame Buildings*
- 09: The Repair of Historic Wooden Windows*
- 10: Exterior Paint Problems on Historic Woodwork*
- 11: Rehabilitating Historic Storefronts*
- 12: Preservation of Historic Pigmented Structural Glass (Vitrolite and Carrara Glass)*
- 13: The Repair and Thermal Upgrading of Historic Steel Windows*
- 14: New Exterior Additions to Historic Buildings: Preservation Concerns*
- 15: Preservation of Historic Concrete: Problems and General Approaches*
- 16: The Use of Substitute Materials on Historic Building Exteriors*
- 17: Architectural Character - Identifying the Visual Aspects of Historic Buildings as an Aid to Preserving Their Character*
- 18: Rehabilitating Interiors in Historic Buildings - Identifying Character-Defining Elements*
- 19: The Repair and Replacement of Historic Wooden Shingle Roofs*
- 20: The Preservation of Historic Barns*
- 21: Repairing Historic Flat Plaster - Walls and Ceilings*
- 22: The Preservation and Repair of Historic Stucco*
- 23: Preserving Historic Ornamental Plaster*
- 24: Heating, Ventilating, and Cooling Historic Buildings: Problems and Recommended Approaches*

- 25: The Preservation of Historic Signs*
- 26: The Preservation and Repair of Historic Log Buildings*
- 27: The Maintenance and Repair of Architectural Cast Iron*
- 28: Painting Historic Interiors*
- 29: The Repair, Replacement, and Maintenance of Historic Slate Roofs*
- 30: The Preservation and Repair of Historic Clay Tile Roofs*
- 31: Mothballing Historic Buildings*
- 32: Making Historic Properties Accessible*
- 33: The Preservation and Repair of Historic Stained and Leaded Glass*
- 34: Applied Decoration for Historic Interiors: Preserving Historic Composition Ornament*
- 35: Understanding Old Buildings: The Process of Architectural Investigation*
- 36: Protecting Cultural Landscapes: Planning, Treatment and Management of Historic Landscapes*
- 37: Appropriate Methods of Reducing Lead-Paint Hazards in Historic Housing*
- 38: Removing Graffiti from Historic Masonry*
- 39: Holding the Line: Controlling Unwanted Moisture in Historic Buildings*
- 40: Preserving Historic Ceramic Tile Floors*
- 41: The Seismic Retrofit of Historic Buildings: Keeping Preservation in the Forefront*
- 42: The Maintenance, Repair and Replacement of Historic Cast Stone*
- 43: The Preparation and Use of Historic Structure Reports*
- 44: The Use of Awnings on Historic Buildings: Repair, Replacement and New Design*
- 45: Preserving Historic Wooden Porches*
- 46: The Preservation and Reuse of Historic Gas Stations*
- 47: Maintaining the Exterior of Small and Medium Size Historic Buildings*

APPENDIX III**FINANCIAL INCENTIVES FOR PRESERVATION WORK****III.1.) Federal Historic Rehabilitation Income Tax Credit**

The RITC program provides an opportunity to owners of certified historic structures, who undertake a certified rehabilitation, a federal income tax credit equal to 20% of the qualified rehabilitation expenses. Only properties utilized for income-producing purposes can take advantage of this credit. In general, each dollar of tax credit earned reduces the amount of federal income taxes owed by one dollar.

To be eligible for the 20% tax credit:

- The building must be listed, or eligible for listing, in the National Register of Historic Places, individually or as a “contributing building” within a historic district.
- The project must meet the “substantial rehabilitation test.” (This is the cost of rehabilitation must be greater than either the adjusted basis of the property (the purchase price minus land value plus the value of improvements made, minus depreciation already taken) or \$5,000, whichever is greater.) Also, projects must be finished within two years, unless stated as phased.
- Following rehab, the building must be used as an income-producing purpose (offices, stores, rental housing, etc.) for at least 5 years
- The rehabilitation work itself must be done according to The Secretary of the Interior’s Standards for Rehabilitation; these are common-sense practices for appropriate and sensitive rehabilitation (see pg. A.11 in this handbook)

All rehabilitation tax credit projects must be reviewed by the State Historic Preservation Office located at the Historic Preservation Division (HPD) of the Georgia Department of Natural Resources and then certified by the National Park Service (NPS), who administers the overall program. All applications MUST begin with HPD.

A property owner interested in participating in the RITC program must submit the Historic Preservation Certification Application and supporting documentation to the HPD for review and comment. After HPD staff reviews the work, the project is forwarded to NPS for final certification.

There is also a 10% federal income tax credit available to property owners who rehabilitate non-historic buildings built before 1936.

To be eligible for the 10% tax credit:

- The building must be built before 1936 and be non-historic.
- A building must meet the physical wall retention test. At least 50% of the building’s walls existing before the rehab must remain as external walls, at least 75 % of the external walls must remain in place as either external or internal walls, and 75% of the internal structure must remain in place.
- The project must meet the “substantial rehabilitation test.” Generally, projects must be finished within two years.
- The building must be used for non-residential, income-producing purposes for at least five years after the rehabilitation.

Rehabilitation work under the 10% tax credit program must be applied for through the HPD. If the above criteria are fulfilled, then the 10% rehabilitation tax credit can be claimed as an investment credit on an owner’s federal income tax return.

Charitable Contribution Deduction

The charitable contribution deduction is a donation of the historic value of a structure and is available to owners of residential and income-producing properties. The deduction is taken in the form of a conservation easement and enables the owner of a “certified historic structure” to receive a one-time tax deduction. A conservation easement ensures the preservation of a building’s facade by restricting the right to alter its appearance. Qualified professionals should be consulted on the matters of easement valuations and the tax consequences of their donation.

For more information on Federal Tax Incentive Programs see a professional tax specialist, qualified preservation consultant, or go to:

- The National Park Service: www.nps.gov/history/hps/tps/tax/
- The US Internal Revenue Service, Real Estate Tax Tips: www.irs.gov/businesses/small/industries/article/0,,id=97599,00.html
- All Applications & Information from State Historic Preservation Office: www.gashpo.org

III.2.) Georgia State Income Tax Credit Program (amended 2009)

In May 2002, the Georgia state income tax credit program for rehabilitated historic property was signed into law (O.C.G.A. Section 48-7-29.8). The Georgia Department of Natural Resources' Historic Preservation Division (DNR-HPD) and the Georgia Department of Revenue administer the program. The program, amended effective January 1, 2009, provides owners of historic residential properties who complete a DNR-approved rehabilitation the opportunity to take 25% of the rehabilitation expenditures as a state income tax credit, capped at \$100,000. If the home is located in a target area, as defined in O.C.G.A Section 48-7-29.8, the credit may be equal to 30% of rehabilitation expenditures, also capped at \$100,000. For any other income producing, certified structure, the credit is 25% of rehabilitation expenditures with a cap of \$300,000. This includes rental residential properties. The credit is a dollar-for-dollar reduction in taxes owed to the State of Georgia and is meant to serve as an incentive to those who own historic properties and wish to complete a rehabilitation project. The amended program's percentages and caps become effective for projects completed after January 1, 2009.

What properties are eligible?

The property must be eligible for or listed in the Georgia Register of Historic Places.

Does the rehabilitation have to be reviewed and approved?

Yes, the rehabilitation must meet DNR's Standards for Rehabilitation. The Department of Natural Resources' Historic Preservation Division reviews all projects to certify that the project meets the Standards according to DNR Rules 391-5-14. The rehabilitation project must start on or after January 1, 2004.

How much does a project have to cost to qualify?

Every project must meet the substantial rehabilitation test and the applicant must certify to the Department of Natural Resources that this test has been met. The substantial rehabilitation test is met when the qualified rehabilitation expenses exceed the following amounts:

- 1) For a historic home used as a principal residence, the lesser of \$25,000 or 50% of the adjusted basis of the building
- 2) For a historic home used as a principal residence in a target area, \$5,000
- 3) For any other certified historic structure, the greater of \$5,000 or the adjusted basis of the building

The Georgia Department of Revenue developed a worksheet, which can be found on-line at www.gashpo.org under "Tax Incentives," in order to help applicants determine if a rehabilitation project will meet the substantial rehabilitation test.

At least 5% of the qualified rehabilitation expenditures must be allocated to work completed to the exterior of the structure. Acquisition costs and costs associated with new construction are not qualified rehabilitation expenses.

Application Process

Part A – Preliminary Certification

Part A is submitted to HPD to determine if the property is listed or eligible for listing in the Georgia Register of Historic Places and to determine if the proposed work meets the Standards for Rehabilitation. Ideally this is submitted to HPD before rehabilitation begins. An application-processing fee of \$50.00 must accompany the Part A (Preliminary Certification). If you are also participating in the Georgia Preferential Property Tax Assessment program, the total fee for both programs is \$75.00. A cashier's check, money order, or official bank check, made payable to the Georgia Department of Natural Resources, are the only acceptable forms of payment. Personal checks are not accepted. The fee is non-refundable. Once all application materials are submitted, allow at least 30 days for HPD to review and comment on the rehabilitation project. After the review, HPD mails the applicant the signed Part A preliminary certification form. Rehabilitation work should be completed within 24 months, or 60 months for a phased project.

Amendments are submitted to HPD when there is a change in the scope of work described in the Part A application. This allows a certain amount of flexibility as the project continues to be developed.

Part B – Final Certification

Part B is submitted to HPD after the project is complete. Once all application materials are submitted, allow at least 30 days for HPD to review and certify the rehabilitation project. After HPD reviews the Part B application and approves the rehabilitation, the certified Part B form is mailed to the applicant. The applicant is then responsible for filing the DNR certified Part B application with the appropriate schedule when filing the State of Georgia income tax forms. The DNR-approved Part B application certifies to the Department of Revenue that a certified rehabilitation has been completed in accordance with DNR's Standards, and that the owner has certified that the substantial rehabilitation test has been met.

III.3.) Georgia State Property Tax Freeze

Known as the “Preferential Property Tax Assessment Program,” this incentive is designed to encourage rehabilitation of both residential and commercial historic buildings by freezing property tax assessments for eight and one-half years. The assessment of rehabilitated property is based on the rehabilitated structure, the property on which the structure is located, and not more than two acres of real property surrounding the structure.

What properties are eligible? The property must be listed or eligible for listing in the Georgia Register of Historic Places either individually, or as a contributing building within a historic district.

Requirements to Participate

- 1) The cost of rehabilitation must meet the substantial rehabilitation test. This test is met by increasing the fair market value of the building by the following percentages. The county tax assessor is the official who makes this determination.
 - Residential (owner-occupied residential property): rehabilitation must increase the fair market value of the building by at least 50%
 - Mixed-Use (primarily owner-occupied residential and partially income-producing property): rehabilitation must increase the fair market value of the building by at least 75%
 - Commercial and Professional Use (income-producing property): rehabilitation must increase the fair market value of the building by at least 100%
- 2) The property owner must obtain preliminary and final certification of the project from HPD.
- 3) Rehabilitation must be in accordance with the Department of Natural Resources’ Standards for Rehabilitation and must be completed within two years.

Application Process

The Rehabilitated Historic Property Application is a two-part process: Part A and Part B, with supplemental information and amendments when necessary. The program is designed to review projects before work begins; therefore, the earlier application materials are submitted to HPD for review, the better.

Part A – Preliminary Certification

Part A is submitted to HPD to determine if the property is listed or eligible for listing in the Georgia Register of Historic Places, and to determine if the proposed work meets the Standards for Rehabilitation. Ideally this is submitted to HPD before rehabilitation begins. An application-processing fee of \$50.00 must accompany the Part A (Preliminary Certification). A cashier’s check, money order, or official bank check, made payable to the Georgia Department of Natural Resources, are the only acceptable forms of payment. Personal checks are not accepted. The fee is non-refundable. Once all application materials are submitted, HPD has 30 days to review and comment on the rehabilitation project. After the review, HPD mails the applicant the signed preliminary certification form. The applicant is then responsible for filing the Part A certified form with the county tax assessor to initiate the assessment freeze period beginning the following tax year for two years.

Part B – Final Certification

Part B is submitted to HPD after the project is completed and must be certified by HPD and submitted to the tax assessor within two years of filing the Part A preliminary certification form. Once all application materials are submitted, HPD has 30 days to review and certify the rehabilitation project. HPD is the final certification authority concerning all state rehabilitation applications. After HPD reviews the Part B application and approves the rehabilitation, the certified Part B form is mailed to the applicant. The applicant is then responsible for filing the Part B certified form with the county tax assessor in order to maintain the assessment freeze for an additional 6 1/2 years. In the ninth year, the assessment will increase 50% of the difference between the value of the property at the time the freeze was initiated and the current assessment value. In the tenth year, the property tax assessment will increase to the 100% current assessment value.

Amendments are submitted to HPD when there is a change in the scope of work submitted in the Part A application. This allows a certain amount of flexibility as the project continues to be developed.

APPENDIX IV

ADDITIONAL RESOURCES FOR ASSISTANCE

Listed below are a few websites to contact for additional information on historic preservation, technology, and good planning principles:

How to preserve and revitalize historic downtowns and main streets:

National Trust Main Street Center

1785 Massachusetts Avenue, NW.
Washington, DC 20036
(202) 588-6219
www.mainstreet.org

Statewide Program: www.mainstreetgeorgia.org

Local Office: (706) 639-1519

Rehabilitation tax incentives, grants, historic resource surveys, and the National and GA Register of Historic Places programs: **State Historic Preservation Office (SHPO)**

DNR - Historic Preservation Division
254 Washington Street, SW; Ground Floor
Atlanta, GA 30334
(404) 656-2840
www.gashpo.org

Best practices and model preservation policies, Public Policy Weekly Bulletin:

National Trust for Historic Preservation

1785 Massachusetts Ave, NW
Washington, DC 20036-2117
(202) 588-6000
www.nationaltrust.org

The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings:

Heritage Preservation Services

National Park Service

1849 C Street, NW (2255)
Washington, DC 20240
www.nps.gov/history/hps/tps/standguide/index.htm

Documenting and Identifying Historic Structures

Information on items such as "Building Types in Georgia," Sanborn Fire Insurance Maps, "Writing the History of Your Community" and "Documenting a Structure in Georgia," can be found at State Historic Preservation Office website (Downloadable PDF items at: www.gashpo.org)

Statewide Non-Profit: Revolving Fund for Endangered Properties, Main Street Design Assistance, endangered & award winning properties & heritage education:

The Georgia Trust for Historic Preservation

1516 Peachtree Street, NW
Atlanta, GA 30309
(404) 881-9980
www.georgiastrust.org

Technology and techniques for building rehabilitation, Historic Building Trade Catalogs:

Association for Preservation Technology International

3085 Stevenson Drive, Suite 200
Springfield, IL 62703
(217) 529-9039
www.apti.org
Specific info. for Southeast Chapter at:
www.apti.org/chapters/southeast/index.cfm

Legislative tracking, municipal research, contact for Georgia Downtown Association (non-profit organization for downtown development):

Georgia Municipal Association

201 Pryor Street SW
Atlanta, GA 30303
(404) 688-0472
<http://www.gmanet.com/home/default.asp>

Resources for commercial, civic, institutional, and religious building projects:

Traditional Building Magazine

45 Main Street, Ste 705
Brooklyn, New York 11201
(718) 636-0788
www.traditional-building.com

Documentation and conservation of buildings, sites and neighborhoods of the modern movement:

DOCOMOMO US

P.O. Box 230977
New York, NY 10023
National and US info at: www.docomomo-us.org
Visit Georgia Chapter at: www.docomomoga.org
Visit North Carolina Chapter at: www.newraleigh.com/articles/archive/docomomo-north-carolina-chapter/
(At time of printing South Carolina had no individual Chapter.)

National representation, technical support and information for preservation design review commissions:

National Alliance of Preservation Commissions:

225 West Broad Street
Athens, GA 30602
(706) 369-4731
www.uga.edu/napc

Education, networking, and outreach for the traditional building trades:

Preservation Trades Network, Inc.

PO Box 249
Amherst, New Hampshire 03031-0249
(866) 853-9335 (toll free)
www.iptw.org