



## Historic Structures in Fairhope, Alabama

In 2015 The City of Fairhope engaged Schneider Historic Preservation, LLC to perform an inventory of historic structures in Fairhope. They evaluated 3 separate districts and the structures within these districts

- Downtown Fairhope Historic District (see attached)
- Fairhope Bayfront Historic District (see attached)
- White Avenue Historic District (see attached)

For more information on the historic structures in Fairhope, please visit the Building page on the City of Fairhope website or see the district maps below.

The International Code Series provides special conditions and allowances for the rehabilitation and renovation of legally listed historic structures (see attached). The legal definition of a historic structure is:

**HISTORIC BUILDING.** *Any building or structure that is listed in the State or National Register of Historic Places; designated as a historic property under local or state designation law or survey; certified as a contributing resource within a National Register listed or locally designated historic district; or with an opinion or certification that the property is eligible to be listed on the National or State Register of Historic Places either individually or as a contributing building to a historic district by the State Historic Preservation Officer or the Keeper of the National Register of Historic Places.*

The City of Fairhope does not have a formally adopted Historic Preservation Ordinance, therefore preserving or maintaining historic properties is at the discretion of each individual owner. However, there are numerous grants and programs at the County, State and Federal level that provide opportunities to have properties listed and provide financial incentives for rehabilitating these properties (see attached).

# Baldwin County Historic Development Commission

The Baldwin County Commission was authorized to create the Baldwin County Historic Development Commission by Section 45-2-221, et seq., of the Code of Alabama 1975 (Act No. 80-497 as amended by Act No. 89-960.) The goal of the Baldwin County Development Commission is the preservation and protection of buildings of historic and architectural value in the historic and preservation districts of Baldwin County, and the maintenance of the distinctive character of these districts. There are 2 historic districts adjacent to the City of Fairhope:

- Point Clear Historic District (see attached)
- Montrose Historic District (see attached)

For more information, please contact Baldwin County at:

Baldwin County Historic Development Commission  
PO Box 89  
Bon Secour, AL 36511  
251.949.5550

<http://baldwincountyal.gov/bchdc>

## Alabama Historic

The Alabama Historical Commission (AHC) was created on August 19, 1966 when Governor George Wallace signed Act Number 168 of the Special Session. Because of a report filed by Albert McKinley Rains, noted Alabama congressman who served in the U.S. House of Representatives from 1945 to 1965 and author of *With Heritage So Rich*, Congress passed the National Historic Preservation Act. The Commission is the agency designated to carry out the state's responsibilities under the National Historic Preservation Act of 1966 as amended and operates under the provisions of the Code of Alabama 1975.

<https://ahc.alabama.gov/nationalregister.aspx>

The Alabama Department of Revenue administers the Alabama Historic Rehabilitation Credit Program. The program provides a refundable income tax credit against the tax liability of the taxpayer for the rehabilitation, preservation, and development of historic structures. The credit is equal to 25% of the qualified rehabilitation expenditures for certified historic structures. No tax credit claimed for any certified rehabilitation may exceed \$5,000,000 for all allowable property types except a certified historic residential structure, and \$50,000 for a certified historic residential structure. The entire credit must be claimed by the taxpayer in the taxable year in which the certified rehabilitation is placed in service. This credit is refundable and transferable but cannot be carried forward (see attached).

<https://revenue.alabama.gov/tax-incentives/major-tax-incentives/historic-rehabilitation-credit/>

# National Parks Service

## (National Register of Historic Places)

The National Register of Historic Places is the official list of the Nation's historic places worthy of preservation. Authorized by the National Historic Preservation Act of 1966, the National Park Service's National Register of Historic Places is part of a national program to coordinate and support public and private efforts to identify, evaluate, and protect America's historic and archeological resources.

Below is a link to the website listing of historic properties located in Baldwin County.

<http://www.nationalregisterofhistoricplaces.com/al/baldwin/state.html>

## Private Organizations

There are numerous private organizations that assist with providing information for obtaining grants and financial assistance for historic rehabilitation and renovation projects. Below are listings and website information for some of these organizations:

**Preservation Directory** This site provides substantial information regarding historic properties throughout the United States, as well as funding sources and programs available to property owners. See their website and their "Grants and Funding Sources" page for more information.  
<http://www.preservationdirectory.com/PreservationGeneralResources/GrantsFundingSources.aspx>

**The Craftsman's Blog**. The writer of this blog (Scott Sidler) wrote a great article giving details and website links to programs where homeowners can look for tax credits, grants, and financial assistance in rehabilitating historic properties.

<https://thecraftsmanblog.com/how-to-fund-your-restoration/>

**Alliance for Historic Landscape Preservation**

[www.ahlp.org](http://www.ahlp.org)

**American Cultural Resources Association**

<https://www.acra-crm.org>

**National Alliance of Preservation Commissions**

<http://napc.uga.edu/>

**National Trust for Historic Preservation**

[www.nthp.org](http://www.nthp.org)

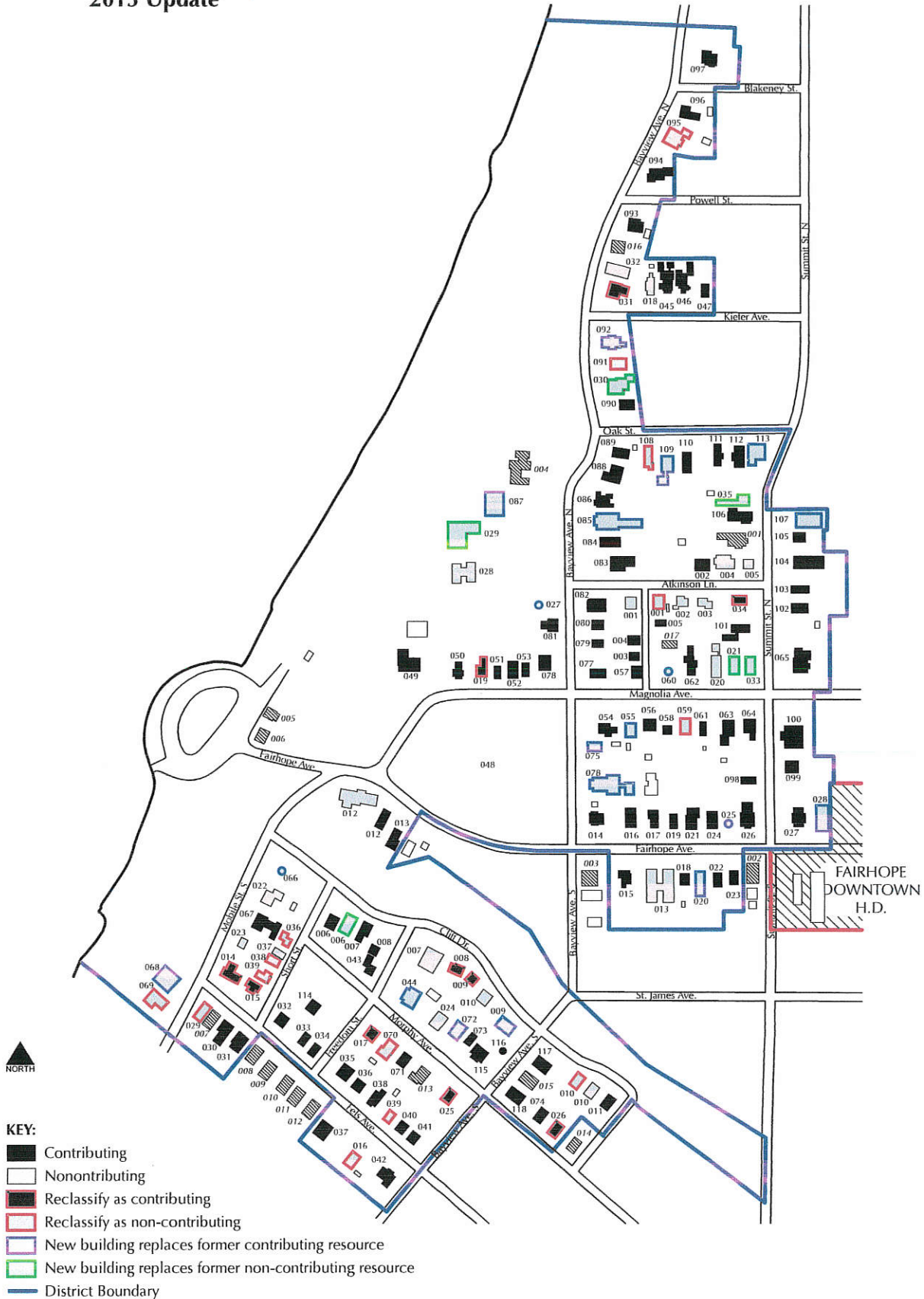
**Preservation Action**

[www.preservationaction.org](http://www.preservationaction.org)

# FAIRHOPE BAYFRONT HISTORIC DISTRICT

Listed in the National Register  
of Historic Places in 1988

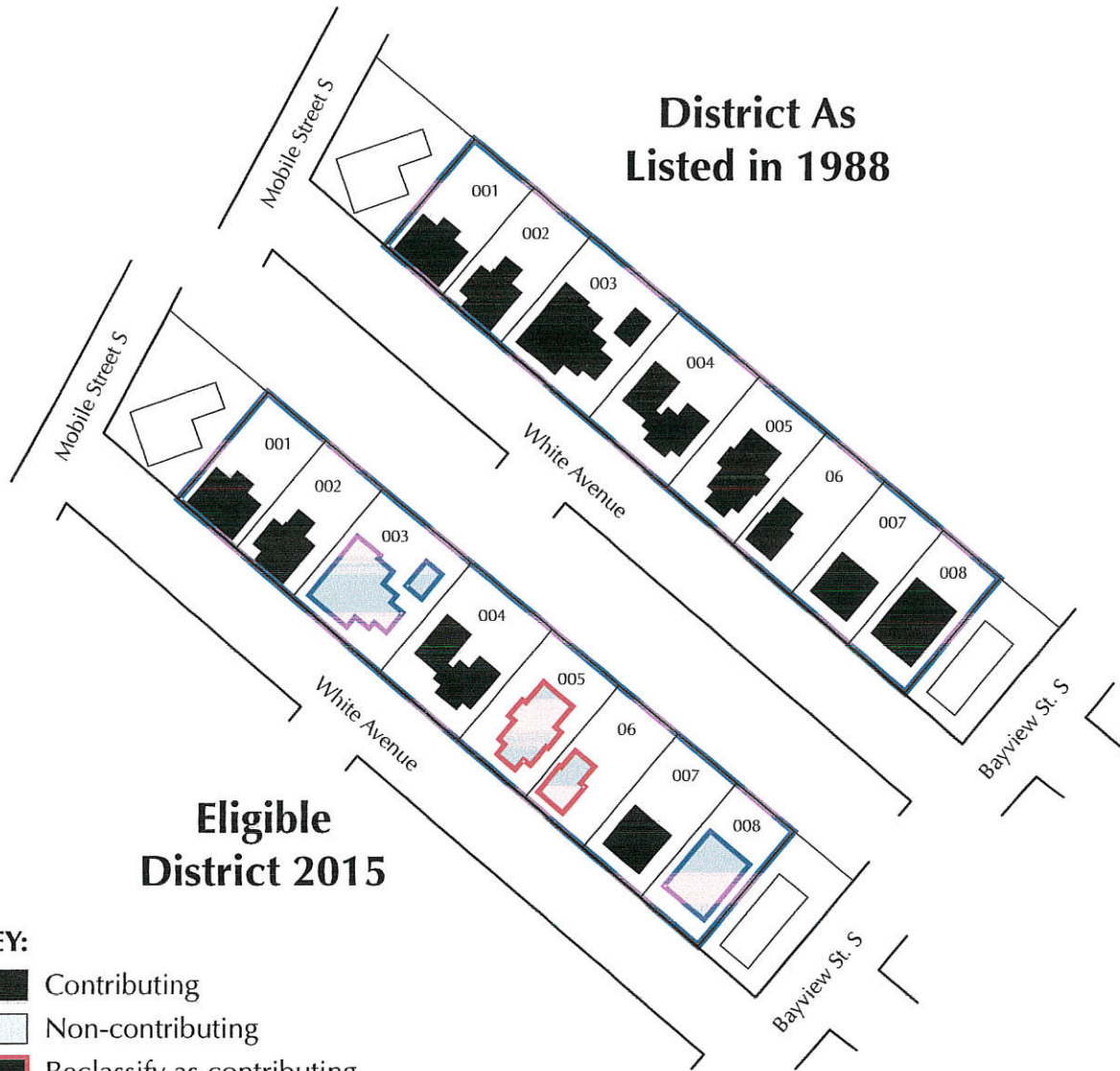
2015 Update










# WHITE AVENUE HISTORIC DISTRICT

Listed in the National Register  
of Historic Places in 1988

## 2015 Update



**KEY:**

-  Contributing
-  Non-contributing
-  Reclassify as contributing
-  Reclassify as non-contributing
-  New building replaces former contributing resource
-  New building replaces former non-contributing resource
-  District Boundary



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[www.shphistoric.com](http://www.shphistoric.com)

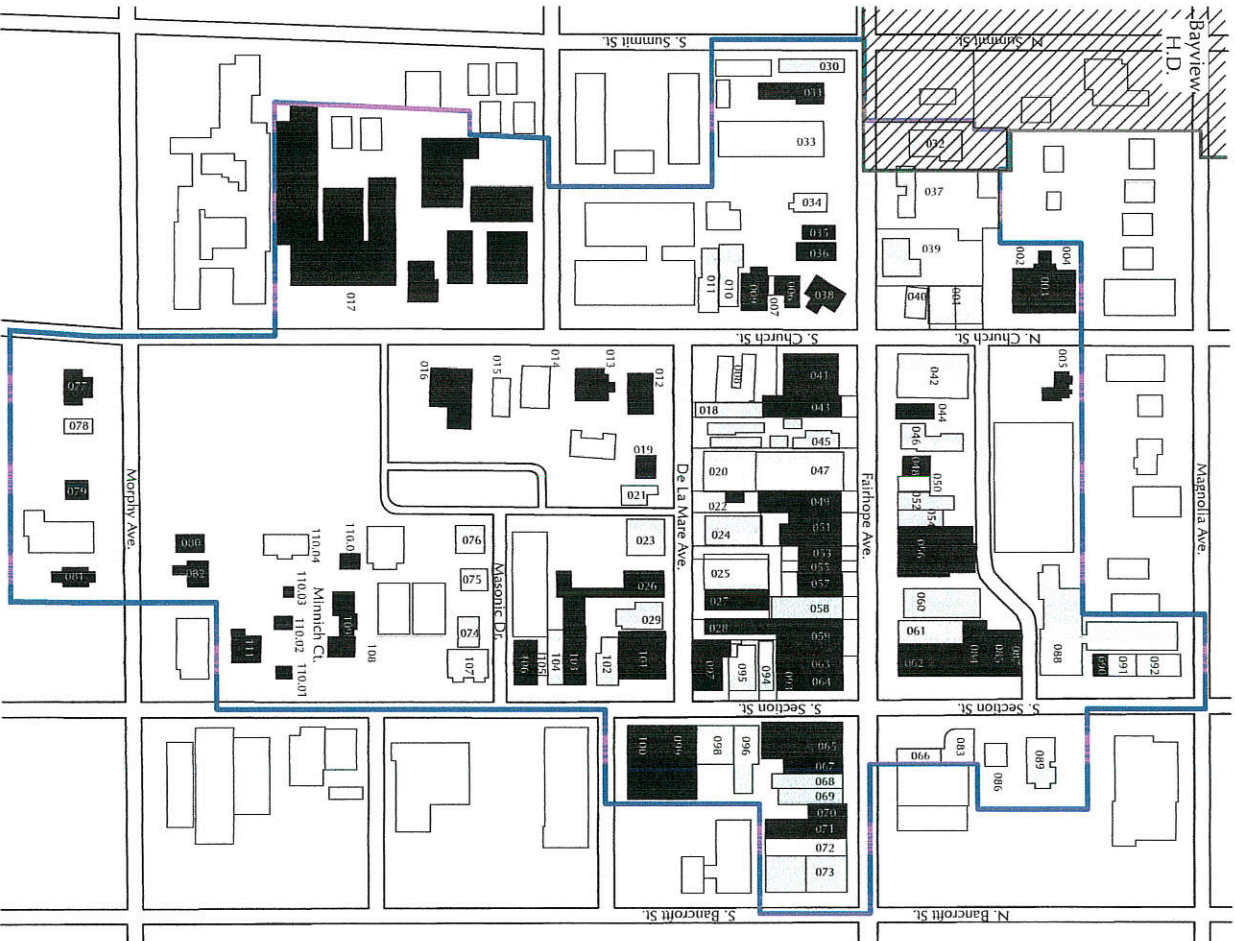
# DOWNTOWN FAIRHOPE

## HISTORIC DISTRICT

Listed in the National Register  
of Historic Places in 2006

2015 Update

District As Listed in 2006

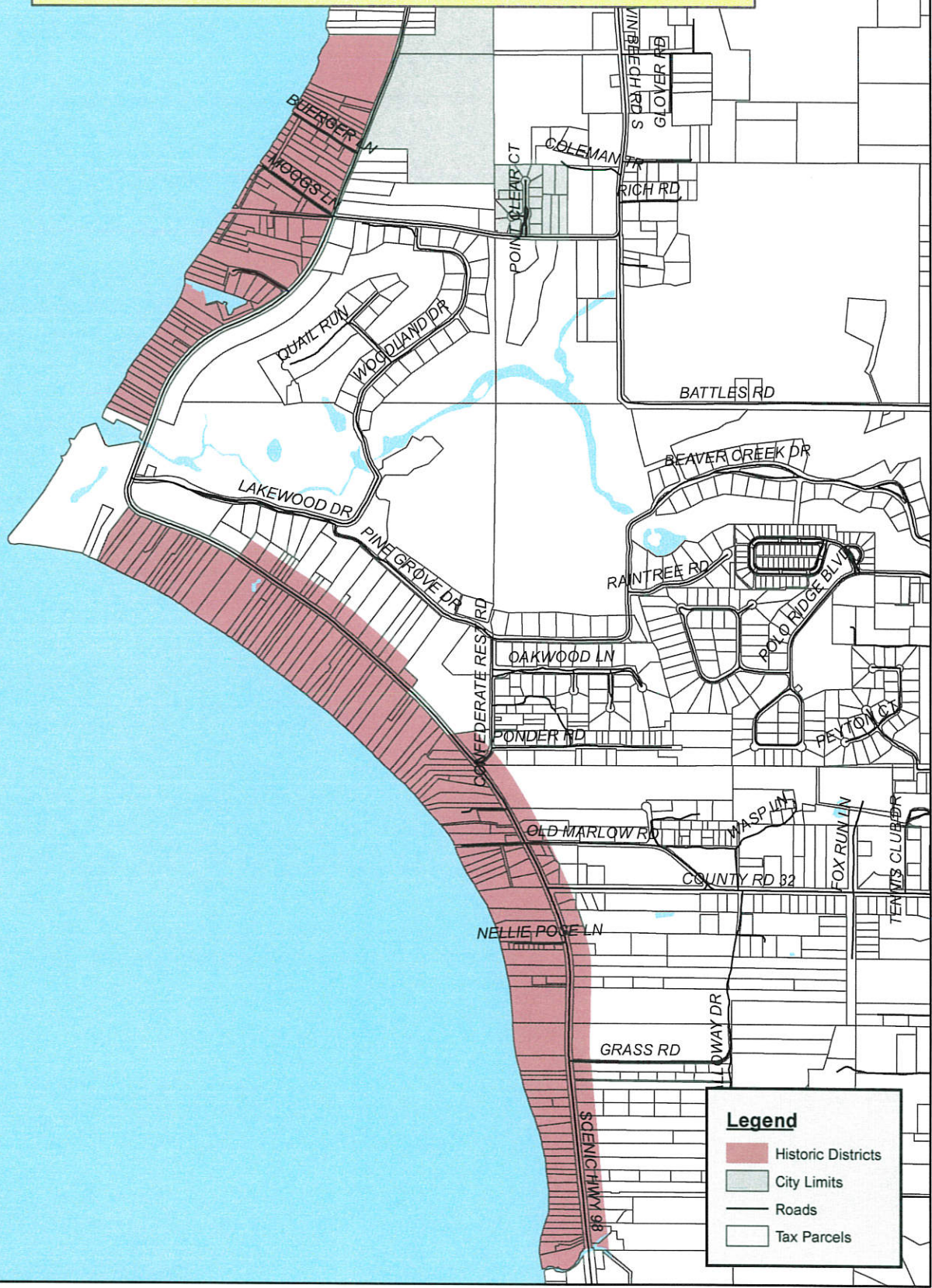


- KEY:**
- Contributing
  - Noncontributing
  - District Boundary
  - Reconnaissance Survey Resource

**SCHNEIDER Historic Preservation, LLC**  
 4111 East 6th Street, Anniston, AL 36207 • Phone (256) 370-6320  
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# Point Clear/Battles Wharf Historic District



**Legend**

- Historic Districts
- City Limits
- Roads
- Tax Parcels



The information contained in this representation of digital data distributed by the Baldwin County Commission's Planning and Zoning Department is derived from a variety of public and private sources and is considered to be dependable. However, the accuracy, completeness, and currency thereof are not guaranteed. The Baldwin County Commission makes no warranties, expressed or implied, as to the accuracy, completeness, currency, reliability, or suitability of information or data contained in or generated from the County Geographic Database for any particular purpose. Additionally, the Baldwin County Commission or any agent, servant, or employee thereof assume no liability associated with the use of this data, and assume no responsibility to maintain it in any matter or form. For more information concerning this map call 251.580.1655.



## CHAPTER 2

# DEFINITIONS

### SECTION 201 GENERAL

**201.1 Scope.** Unless otherwise expressly stated, the following words and terms shall, for the purposes of this code, have the meanings shown in this chapter.

**201.2 Interchangeability.** Words used in the present tense include the future; words stated in the masculine gender include the feminine and neuter; the singular number includes the plural and the plural, the singular.

**201.3 Terms defined in other codes.** Where terms are not defined in this code and are defined in the other *International Codes*, such terms shall have the meanings ascribed to them in those codes.

**201.4 Terms not defined.** Where terms are not defined through the methods authorized by this chapter, such terms shall have ordinarily accepted meanings such as the context implies.

### SECTION 202 GENERAL DEFINITIONS

**ADDITION.** An extension or increase in floor area, number of stories, or height of a building or structure.

**ALTERATION.** Any construction or renovation to an existing structure other than a *repair* or *addition*. Alterations are classified as Level 1, Level 2 and Level 3.

**CHANGE OF OCCUPANCY.** A change in the purpose or level of activity within a building that involves a change in application of the requirements of this code.

**CODE OFFICIAL.** The officer or other designated authority charged with the administration and enforcement of this code.

**[B] DANGEROUS.** Any building, structure or portion thereof that meets any of the conditions described below shall be deemed dangerous:

1. The building or structure has collapsed, has partially collapsed, has moved off its foundation, or lacks the necessary support of the ground.
2. There exists a significant risk of collapse, detachment or dislodgement of any portion, member, appurtenance or ornamentation of the building or structure under service loads.

**EQUIPMENT OR FIXTURE.** Any plumbing, heating, electrical, ventilating, air conditioning, refrigerating, and fire protection equipment, and elevators, dumb waiters, escalators, boilers, pressure vessels and other mechanical facilities or installations that are related to building services. Equipment or fixture shall not include manufacturing, production, or process equipment, but shall include connections from building service to process equipment.

**[B] EXISTING BUILDING.** A building erected prior to the date of adoption of the appropriate code, or one for which a legal building permit has been issued.

**[B] FACILITY.** All or any portion of buildings, structures, site improvements, elements and pedestrian or vehicular routes located on a site.

**[B] FLOOD HAZARD AREA.** The greater of the following two areas:

1. The area within a flood plain subject to a 1-percent or greater chance of flooding in any year.
2. The area designated as a *flood hazard area* on a community's flood hazard map, or otherwise legally designated.

**[B] HISTORIC BUILDING.** Any building or structure that is listed in the State or National Register of Historic Places; designated as a historic property under local or state designation law or survey; certified as a contributing resource within a National Register listed or locally designated historic district; or with an opinion or certification that the property is eligible to be listed on the National or State Register of Historic Places either individually or as a contributing building to a historic district by the State Historic Preservation Officer or the Keeper of the National Register of Historic Places.

**LOAD-BEARING ELEMENT.** Any column, girder, beam, joist, truss, rafter, wall, floor or roof sheathing that supports any vertical load in addition to its own weight or any lateral load.

**NONCOMBUSTIBLE MATERIAL.** A material that, under the conditions anticipated, will not ignite or burn when subjected to fire or heat. Materials that pass ASTM E 136 are considered noncombustible materials.

**[B] PRIMARY FUNCTION.** A *primary function* is a major activity for which the facility is intended. Areas that contain a *primary function* include, but are not limited to, the customer services lobby of a bank, the dining area of a cafeteria, the meeting rooms in a conference center, as well as offices and other work areas in which the activities of the public accommodation or other private entity using the facility are carried out. Mechanical rooms, boiler rooms, supply storage rooms, employee lounges or locker rooms, janitorial closets, entrances, corridors and restrooms are not areas containing a *primary function*.

**[A] REGISTERED DESIGN PROFESSIONAL IN RESPONSIBLE CHARGE.** A registered design professional engaged by the owner to review and coordinate certain aspects of the project, as determined by the *code official*, for compatibility with the design of the building or structure, including submittal documents prepared by others, deferred submittal documents and phased submittal documents.

## CHAPTER 12

# HISTORIC BUILDINGS

### SECTION 1201 GENERAL

**1201.1 Scope.** It is the intent of this chapter to provide means for the preservation of *historic buildings*. Historical buildings shall comply with the provisions of this chapter relating to their *repair, alteration, relocation and change of occupancy*.

**[B] 1201.2 Report.** A *historic building* undergoing *repair, alteration, or change of occupancy* shall be investigated and evaluated. If it is intended that the building meet the requirements of this chapter, a written report shall be prepared and filed with the *code official* by a registered design professional when such a report is necessary in the opinion of the *code official*. Such report shall be in accordance with Chapter 1 and shall identify each required safety feature that is in compliance with this chapter and where compliance with other chapters of these provisions would be damaging to the contributing historic features. For buildings assigned to Seismic Design Category D, E or F, a structural evaluation describing, at a minimum, the vertical and horizontal elements of the lateral force-resisting system and any strengths or weaknesses therein shall be prepared. Additionally, the report shall describe each feature that is not in compliance with these provisions and shall demonstrate how the intent of these provisions is complied with in providing an equivalent level of safety.

**1201.3 Special occupancy exceptions—museums.** When a building in Group R-3 is also used for Group A, B, or M purposes such as museum tours, exhibits, and other public assembly activities, or for museums less than 3,000 square feet (279 m<sup>2</sup>), the *code official* may determine that the occupancy is Group B when life-safety conditions can be demonstrated in accordance with Section 1201.2. Adequate means of egress in such buildings, which may include a means of maintaining doors in an open position to permit egress, a limit on building occupancy to an occupant load permitted by the means of egress capacity, a limit on occupancy of certain areas or floors, or supervision by a person knowledgeable in the emergency exiting procedures, shall be provided.

**[B] 1201.4 Flood hazard areas.** In *flood hazard areas*, if all proposed work, including repairs, work required because of a *change of occupancy*, and *alterations*, constitutes *substantial improvement*, then the *existing building* shall comply with Section 1612 of the *International Building Code*.

**Exception:** If an *historic building* will continue to be an *historic building* after the proposed work is completed, then the proposed work is not considered a *substantial improvement*. For the purposes of this exception, an *historic building* is:

1. Listed or preliminarily determined to be eligible for listing in the National Register of Historic Places;
2. Determined by the Secretary of the U.S. Department of Interior to contribute to the historical significance

of a registered historic district or a district preliminarily determined to qualify as a historic district; or

3. Designated as historic under a state or local historic preservation program that is approved by the Department of Interior.

### SECTION 1202 REPAIRS

**1202.1 General.** Repairs to any portion of an *historic building* or structure shall be permitted with original or like materials and original methods of construction, subject to the provisions of this chapter. Hazardous materials, such as asbestos and lead-based paint, shall not be used where the code for new construction would not permit their use in buildings of similar occupancy, purpose and location.

**1202.2 Unsafe conditions.** Conditions determined by the *code official* to be *unsafe* shall be remedied. No work shall be required beyond what is required to remedy the *unsafe* conditions.

**1202.3 Relocated buildings.** Foundations of relocated *historic buildings* and structures shall comply with the *International Building Code*. Relocated *historic buildings* shall otherwise be considered an *historic building* for the purposes of this code. Relocated *historic buildings* and structures shall be sited so that exterior wall and opening requirements comply with the *International Building Code* or with the compliance alternatives of this code.

**1202.4 Replacement.** Replacement of existing or missing features using original materials shall be permitted. Partial replacement for repairs that match the original in configuration, height, and size shall be permitted.

Replacement glazing in hazardous locations shall comply with the safety glazing requirements of Chapter 24 of the *International Building Code*.

**Exception:** Glass block walls, louvered windows, and jalousies repaired with like materials.

### SECTION 1203 FIRE SAFETY

**1203.1 Scope.** *Historic buildings* undergoing *alterations, changes of occupancy*, or that are moved shall comply with Section 1203.

**1203.2 General.** Every *historic building* that does not conform to the construction requirements specified in this code for the occupancy or use and that constitutes a distinct fire hazard as defined herein shall be provided with an approved automatic fire-extinguishing system as determined appropriate by the *code official*. However, an automatic fire-extinguishing system shall not be used to substitute for, or act as

an alternative to, the required number of exits from any *facility*.

**1203.3 Means of egress.** Existing door openings and corridor and stairway widths less than those specified elsewhere in this code may be approved, provided that, in the opinion of the *code official*, there is sufficient width and height for a person to pass through the opening or traverse the means of egress. When approved by the *code official*, the front or main exit doors need not swing in the direction of the path of exit travel, provided that other approved means of egress having sufficient capacity to serve the total occupant load are provided.

**1203.4 Transoms.** In fully sprinklered buildings of Group R-1, R-2 or R-3 occupancy, existing transoms in corridors and other fire-resistance-rated walls may be maintained if fixed in the closed position. A sprinkler shall be installed on each side of the transom.

**1203.5 Interior finishes.** The existing finishes of walls and ceilings shall be accepted when it is demonstrated that they are the historic finishes.

**1203.6 Stairway enclosure.** In buildings of three stories or less, exit enclosure construction shall limit the spread of smoke by the use of tight-fitting doors and solid elements. Such elements are not required to have a fire-resistance rating.

**1203.7 One-hour fire-resistant assemblies.** Where 1-hour fire-resistance-rated construction is required by these provisions, it need not be provided, regardless of construction or occupancy, where the existing wall and ceiling finish is wood or metal lath and plaster.

**1203.8 Glazing in fire-resistance-rated systems.** Historic glazing materials are permitted in interior walls required to have a 1-hour fire-resistance rating where the opening is provided with approved smoke seals and the area affected is provided with an automatic sprinkler system.

**1203.9 Stairway railings.** Grand stairways shall be accepted without complying with the handrail and guard requirements. Existing handrails and guards at all stairs shall be permitted to remain, provided they are not structurally *dangerous*.

**1203.10 Guards.** Guards shall comply with Sections 1203.10.1 and 1203.10.2.

**1203.10.1 Height.** Existing guards shall comply with the requirements of Section 605.

**1203.10.2 Guard openings.** The spacing between existing intermediate railings or openings in existing ornamental patterns shall be accepted. Missing elements or members of a guard may be replaced in a manner that will preserve the historic appearance of the building or structure.

**1203.11 Exit signs.** Where exit sign or egress path marking location would damage the historic character of the building, alternative exit signs are permitted with approval of the *code official*. Alternative signs shall identify the exits and egress path.

**1203.12 Automatic fire-extinguishing systems.** Every historical building that cannot be made to conform to the construction requirements specified in the *International Building*

*Code* for the occupancy or use and that constitutes a distinct fire hazard shall be deemed to be in compliance if provided with an approved automatic fire-extinguishing system.

**Exception:** When the *code official* approves an alternative life-safety system.

## SECTION 1204 ALTERATIONS

**1204.1 Accessibility requirements.** The provisions of Sections 705, 806 and 906, as applicable, shall apply to facilities designated as historic structures that undergo *alterations*, unless *technically infeasible*. Where compliance with the requirements for accessible routes, entrances or toilet rooms would threaten or destroy the historic significance of the building or *facility*, as determined by the *code official*, the alternative requirements of Sections 1204.1.1 through 1204.1.4 for that element shall be permitted.

**Exception:** Type B dwelling or sleeping units required by Section 1107 of the *International Building Code* are not required to be provided in historical buildings.

**1204.1.1 Site arrival points.** At least one main entrance shall be accessible.

**1204.1.2 Multilevel buildings and facilities.** An accessible route from an accessible entrance to public spaces on the level of the accessible entrance shall be provided.

**1204.1.3 Entrances.** At least one main entrance shall be accessible.

### Exceptions:

1. If a main entrance cannot be made accessible, an accessible nonpublic entrance that is unlocked while the building is occupied shall be provided; or
2. If a main entrance cannot be made accessible, a locked accessible entrance with a notification system or remote monitoring shall be provided.

**1204.1.4 Toilet and bathing facilities.** Where toilet rooms are provided, at least one accessible family or assisted-use toilet room complying with Section 1109.2.1 of the *International Building Code* shall be provided.

## SECTION 1205 CHANGE OF OCCUPANCY

**1205.1 General.** *Historic buildings* undergoing a *change of occupancy* shall comply with the applicable provisions of Chapter 10, except as specifically permitted in this chapter. When Chapter 10 requires compliance with specific requirements of Chapter 7, Chapter 8 or Chapter 9 and when those requirements are subject to the exceptions in Section 1102, the same exceptions shall apply to this section.

**1205.2 Building area.** The allowable floor area for *historic buildings* undergoing a *change of occupancy* shall be permitted to exceed by 20 percent the allowable areas specified in Chapter 5 of the *International Building Code*.

**1205.3 Location on property.** Historic structures undergoing a change of use to a higher hazard category in accordance with Section 1012.6 may use alternative methods to comply with the fire-resistance and exterior opening protective requirements. Such alternatives shall comply with Section 1201.2.

**1205.4 Occupancy separation.** Required occupancy separations of 1 hour may be omitted when the building is provided with an approved automatic sprinkler system throughout.

**1205.5 Roof covering.** Regardless of occupancy or use group, roof-covering materials not less than Class C shall be permitted where a fire-retardant roof covering is required.

**1205.6 Means of egress.** Existing door openings and corridor and stairway widths less than those that would be acceptable for nonhistoric buildings under these provisions shall be approved, provided that, in the opinion of the *code official*, there is sufficient width and height for a person to pass through the opening or traverse the exit and that the capacity of the exit system is adequate for the occupant load, or where other operational controls to limit occupancy are approved by the *code official*.

**1205.7 Door swing.** When approved by the *code official*, existing front doors need not swing in the direction of exit travel, provided that other approved exits having sufficient capacity to serve the total occupant load are provided.

**1205.8 Transoms.** In corridor walls required by these provisions to be fire-resistance rated, existing transoms may be maintained if fixed in the closed position, and fixed wired glass set in a steel frame or other approved glazing shall be installed on one side of the transom.

**Exception:** Transoms conforming to Section 1203.4 shall be accepted.

**1205.9 Finishes.** Where interior finish materials are required to have a flame spread index of Class C or better, existing nonconforming materials shall be surfaced with approved fire-retardant paint or finish.

**Exception:** Existing nonconforming materials need not be surfaced with an approved fire-retardant paint or finish where the building is equipped throughout with an automatic sprinkler system installed in accordance with the *International Building Code* and the nonconforming materials can be substantiated as being historic in character.

**1205.10 One-hour fire-resistant assemblies.** Where 1-hour fire-resistance-rated construction is required by these provisions, it need not be provided, regardless of construction or occupancy, where the existing wall and ceiling finish is wood lath and plaster.

**1205.11 Stairs and railings.** Existing stairways shall comply with the requirements of these provisions. The *code official* shall grant alternatives for stairways and railings if alternative stairways are found to be acceptable or are judged to meet the intent of these provisions. Existing stairways shall comply with Section 1203.

**Exception:** For buildings less than 3,000 square feet (279 m<sup>2</sup>), existing conditions are permitted to remain at all stairs and rails.

**1205.12 Exit signs.** The *code official* may accept alternative exit sign locations where such signs would damage the historic character of the building or structure. Such signs shall identify the exits and exit path.

**[B] 1205.13 Exit stair live load.** Existing historic stairways in buildings changed to a Group R-1 or R-2 occupancy shall be accepted where it can be shown that the stairway can support a 75-pounds-per-square-foot (366 kg/m<sup>2</sup>) live load.

**1205.14 Natural light.** When it is determined by the *code official* that compliance with the natural light requirements of Section 1011.1 will lead to loss of historic character or historic materials in the building, the existing level of natural lighting shall be considered acceptable.

**1205.15 Accessibility requirements.** The provisions of Section 1012.8 shall apply to facilities designated as historic structures that undergo a *change of occupancy*, unless *technically infeasible*. Where compliance with the requirements for accessible routes, ramps, entrances, or toilet rooms would threaten or destroy the historic significance of the building or facility, as determined by the authority having jurisdiction, the alternative requirements of Sections 1204.1.1 through 1204.1.4 for those elements shall be permitted

**Exception:** Type B dwelling or sleeping units required by Section 1107 of the *International Building Code* are not required to be provided in historical buildings.

## SECTION 1206 STRUCTURAL

**[B] 1206.1 General.** *Historic buildings* shall comply with the applicable structural provisions for the work as classified in Chapter 5.

**Exception:** The *code official* shall be authorized to accept existing floors and approve operational controls that limit the live load on any such floor.

**[B] 1206.2 Dangerous conditions.** Conditions determined by the *code official* to be *dangerous* shall be remedied. No work shall be required beyond what is required to remedy the *dangerous* condition.



**ALABAMA  
HISTORICAL  
COMMISSION**  
THE STATE HISTORIC PRESERVATION OFFICE

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## ALABAMA'S HISTORIC PRESERVATION TAX CREDIT

### **What is the tax credit?**

The 2017 Alabama Historic Rehabilitation Tax Credit is a 25% refundable tax credit available for private homeowners and owners of commercial properties who substantially rehabilitate historic properties that are listed in or eligible for the National Register of Historic Places and are 60 years old or older. The tax credit provides jobs, increases the tax base, and revitalizes existing buildings and infrastructure, while preserving and rehabilitating Alabama's historic properties.

### **Who can apply?**

Taxpayers filing a State of Alabama income tax return or entities exempt from federal income taxation who own title to a building or own a leasehold interest in a building for a term of 39 years or more may apply.

### **Is there a limit on tax credits?**

Tax credits are capped at \$5 million for commercial properties and \$50,000 for residential homes. \$20 million in tax credits are available each tax year from 2018 to 2022. Excess tax credits will be carried forward each year. \$8 million of each year's allocation will be set aside for rural communities for the first six months of the year.

### **How much must be spent on the rehabilitation?**

Eligible costs must exceed 50 percent of the owner's original purchase price or \$25,000, whichever is greater.

### **What guidelines must be followed?**

Work must follow the Secretary of the Interior's Standards for Rehabilitation, which guarantee improvements will maintain a building's historic character and integrity. <http://www.nps.gov/tps/standards/rehabilitation.htm>

### **What is the application process?**

The state tax credit application is a three-step process. The AHC provides technical assistance on application procedures, appropriate rehabilitation work, and will visit properties as needed. The AHC will recommend qualifying projects to the Historic Tax Credit Evaluating Committee who will rank projects in the order they are to receive tax credit reservations.

### **When should you apply?**

Apply early in the planning process. During the application process, the AHC will determine if the building is eligible for the program and if the proposed rehabilitation plan meets the Standards. The only type of work allowed before an application is submitted is related to design or development fees or emergency repairs that protect a building from deterioration. However, this work may not begin more than 6 months prior to making application.

### **What expenses qualify for the credit?**

Repair of exterior materials; repair of structural systems; repair of interior finishes like floors, walls, and ceilings; upgrades to HVAC, electrical, and plumbing; and architectural, engineering, and land surveying fees.

### **What expenses do not qualify for the credit?**


Acquisition costs (including interest and taxes), realtor fees, personal labor by the owner, furnishings/appliances, new lighting and plumbing fixtures, cabinetry, countertops, additions, sales and marketing costs, energy efficiency measures related to insulation in frame walls, and landscaping or site work outside the footprint of the qualified building.

### **How do you take the tax credit?**

Applicants must report progress of the project at 18 months and 36 months of receiving the reservation, and the project must be complete within 60 months. At the end of a project, owners submit a final application providing information on the completed project. If work complies with the Standards and all other requirements are met, the AHC issues a Tax Credit Certificate. Owners claim the tax credit in the tax year in which the building is placed in service. The credit is transferable only one time. Any unused portion of the tax credit is refundable.

For application materials and more information, visit <http://ahc.alabama.gov/alabamarehabtaxcredits.aspx>  
or contact Taylor Stewart at 334.230.2643 / [Taylor.Stewart@ahc.alabama.gov](mailto:Taylor.Stewart@ahc.alabama.gov)

National Park Service  
U.S. Department of the Interior



# Incentives

A GUIDE TO THE FEDERAL HISTORIC PRESERVATION TAX INCENTIVES PROGRAM FOR INCOME-PRODUCING PROPERTIES

[Program Essentials](#) | 
 [Application Basics](#) | 
 [The Review Process](#) | 
 [Meeting the Standards for Rehabilitation](#) | 
 [Avoiding Incompatible Work](#)

What is the 20% tax credit?

TOPICS IN THIS SECTION:



This historic train station in Washington, DC, was rehabilitated for use as a retail center and intermodal transportation facility. Photo: NPS files

## What is the 20% tax credit for rehabilitating historic buildings? How long has this credit been available?

### Answer

The FEDERAL HISTORIC PRESERVATION TAX INCENTIVES PROGRAM –the 20% tax credit–began in 1976. Since that time, the National Park Service (NPS) has administered it in partnership with the Internal Revenue Service (IRS) and with State Historic Preservation Offices (SHPOs). To date tens of thousands of rehabilitation projects have been approved, representing billions of dollars in private investment.

One of the federal government's most successful and cost-effective community revitalization programs, the Preservation Tax Incentives reward private investment in rehabilitating historic properties such as offices, rental housing, and retail stores. Abandoned or under-used schools, warehouses, factories, churches, retail stores, apartments, hotels, houses, and offices in many cities have been restored to life in a manner that retains their historic character. The Preservation Tax Incentives have also helped to create moderate and low-income housing in historic buildings.