



New York State Office of Parks, Recreation and Historic Preservation

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STATE AND FEDERAL REHABILITATION TAX CREDIT PROGRAMS – SHPO Staff Contacts and Guidance

Staff from the NYS Historic Preservation Office's (SHPO) National Register and Technical Services Units provide assistance in using the State and Federal Rehabilitation Tax Credit programs. The National Register Unit first determines if a building is listed on or eligible for listing on the National Register of Historic Places, as this status qualifies a property to use the tax credits. If the property is eligible for the credits, staff from the Technical Services Unit will work with the property owner/developer to guide them through the review of the *proposed project* work. Project work for those applying for the federal tax credit must also be reviewed and approved by the National Park Service. The Technical Services Unit will also assess each project to determine whether or not it may also qualify for the NYS Rehabilitation credit.

- **To determine if a property is eligible for the Federal and NYS Rehabilitation Tax Credit programs, Daniel McEnery, National Register, extension 3257.** A determination of eligibility does not necessarily require the current building owner's consent and *can* be made without a walkthrough of the property.
- **To begin early review of the work being proposed, contact the Julian Adams, Tax Credit program coordinator, extension 3271.**

In cooperation with the New York State Department of Housing and Community Renewal (HCR), our offices will be working together to set up walkthroughs with development teams who are exploring our mutual programs.

What is a walkthrough?

The goal of a walkthrough with the SHPO staff is to understand the building as a whole and to identify the building's character-defining features. Protection of these key elements is critical to retaining the National Register status of the building, which is a requirement for the credits. These features may be defined by the form and detailing of: exterior *materials*, such as masonry, wood, and metal; exterior *features*, such as roofs, porches, and windows; interior *materials*, such as plaster and paint; and, interior *features*, such as moldings and stairways, room configuration and spatial relationships, as well as structural and mechanical systems. Walkthroughs may be accomplished in person with a staff member or virtually through a photographic or video tour of the building.

How to create a photographic walkthrough

A good photographic tour will provide the reviewer with a complete understanding of the building both interior and exterior. Creating the photographic walkthrough requires your project team to use its judgment as to how many photographs adequately illustrate their building. Large or complex projects often require more photographs to illustrate the various elements and areas of the building.

Walkthroughs can be provided via paper submission, with 4x6 printed photos, or on CD (we cannot currently accept USB storage devices). Images must be of sufficient quality and size to show the details of the building. We suggest high resolution photos in color. Photographs must be keyed to a site or building plan and labeled as follows:

- Building name and/or address
- View provided (example: North side)
- Description of the view (example: dining room, north wall)
- Date taken

