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STATE AND FEDERAL REHABILITATION TAX CREDIT PROGRAMS – SHPO Guidance

Staff from the NYS Historic Preservation Office (SHPO) administer and provide assistance for using the the State and Federal Rehabilitation Tax Credits. The National Register Unit first determines if a building is listed on or eligible for the NYS and National Registers of Historic Places, as this status qualifies a property to use the credits. If the property is eligible for the credits, staff from the Technical Services Unit will work with developers and their architectural team to guide them through the review of the proposed work. SHPO will also determine whether or not the project is located in an eligible census tract for use of the NYS Rehabilitation Credit.

- **To determine if a property is eligible for the Federal and NYS Rehabilitation Tax Credit programs, contact Daniel McEneny, Community Outreach, 518-268-2162.** *A determination of eligibility does not necessarily require the current building owner’s consent and can often times be facilitated without a walkthrough of the property.*
- **To begin early review of the work being proposed or set up a walkthrough of the building, contact Julian Adams, Tax Credit Program Coordinator, 518-268-2172**

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 SHPO staff is to understand the historic qualities of a building as a whole and to identify the character-defining features. Protection of these key elements is critical to retaining the National Register status of the building and obtaining the historic 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 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’s interior and exterior. Creating a photographic walkthrough requires the creator to use their 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, CD, or email PDFs. 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

