

Rehabilitation Tax Incentives Projects Review Process

Rehabilitation tax incentive project review involves a three-step evaluation system consisting of:

1. Identification
2. Assessment
3. Determine the Appropriate Treatment

Identification:

In this step, the reviewer looks for the historic visual and physical characteristics of a building -- its character defining features. This involves recognizing such aspects of a building as its shape, roof types, building setting, materials, craft details, arrangement of interior spaces, and architectural features. The reviewer looks for exterior finishes like brick and wood siding, for decorative trim, windows, historic additions, dormers, and interior finishes like plaster, wainscot, beadboard, and mouldings, and spatial configurations, such as distinctive sequences or configurations of rooms.

Assessment:

In this step, the reviewer tries to evaluate the condition of the different features -- this is the building's physical check-up. Does the siding need repaired? Do the windows need reglazed? Is the plaster cracked or failing? Does the brick mortar need repointed? Is there water damage? How's the structural system?

Basically, it's an attempt to understand what the project is addressing.

Determine the Appropriate Treatment:

In this step, the reviewer takes the previous information into consideration and determines how the rehab work compares to the *Standards for Rehabilitation*. Along with comparing work for consistency with the *Standards*, it can generally be divided into four broad categories: [1] maintenance, [2] repair, [3] replacement, and [4] new construction. This is the order of the preferred, most preservation sensitive treatment methodology -- in other words, as you go down the list, each category has a greater impact on the historic building than the previous one. Comments, recommendations, and conditions generally result from proposed work not meeting the *Standards* or when a particular work item falls more appropriately into a different category.

Conditions and comments provided by the reviewer are based on guidance materials developed for interpreting the *Standards for Rehabilitation*, including the Guidelines for Rehabilitating Historic Buildings, Preservation Briefs series, and NPS Interpreting the Standards Guidance and case studies.