

**OFFICE OF HISTORIC PRESERVATION
DEPARTMENT OF PARKS AND RECREATION**

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**FINANCIAL INCENTIVES
FOR HISTORIC PRESERVATION PROJECTS**

CITY OF BENICIA
Thursday, January 25, 2007
Revised January 29, 2007

Office of Historic Preservation

- *Historic Preservation Incentives in California*; a new Technical Assistance Series Brief #15
- HP Workshop Materials are posted on the OHP website
www.ohp.parks.ca.gov

FEDERAL INCENTIVES

National Park Service

- Heritage Preservation Services, Technical Preservation Services General Index
<http://www2.cr.nps.gov/tps>
- Preservation Briefs - 1 through 44
<http://www2.cr.nps.gov/tps/briefs/presbhom.htm>
- The Secretary of the Interior's Standards for the Treatment of Historic Properties Tax Certification Projects (1990 Standards as Codified in 36 CFR Part 67)
<http://www2.cr.nps.gov/tps/tax/taxregs.htm>

All other projects (1995 Standards as Codified in 36 CFR Part 68)
<http://archnet.asu.edu/Topical/CRM/usdocs/36cfr68.html>

- Tax Incentive Certifications
Historic Preservation Certification Application
<http://www2.cr.nps.gov/tps/tax/hpcappl.htm>

Part 1: Evaluation of Significance
Part 2: Description of Rehabilitation
Continuation/Amendment Sheet
Part 3: Request for Certification of Completed Work
Credit Card Payment Form
- Internal Revenue Code of 1990 (Rehabilitation Credit) (26 USC 47)

http://www.cr.nps.gov/local-law/FHPL_RehabCredit%20.pdf

STATE INCENTIVES

Marks Act

- California Health and Safety Code, Part 10
<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=hsc&group=37001-38000&file=37600-37603>

Mills Act

- Office of Historic Preservation Technical Assistance Series #12
http://www.ohp.parks.ca.gov/default.asp?page_id=21412

Seismic Bond Act

- California Revenue and Taxation Code Section 70-74.6
LINK: California Law/Revenue and Taxation Code/Division 1, Chapter 3, New Construction, 70-74.7
<http://www.leginfo.ca.gov>
- State Board of Equalization Letter to County Assessors: Seismic Safety New Construction Exclusions
<http://www.boe.ca.gov/proptaxes/pdf/lta01089.pdf>

ALTERNATIVE INCENTIVES

Americans with Disabilities Act (ADA) Tax Incentives

- The Disabled Tax Credit: Section 44 of the IRS Code
- 26 USC Section 190: Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly
<http://www.usdoj.gov/crt/ada/taxpack.htm>
www.irs.gov

Getty Center

- The J. Paul Getty Trust
www.getty.edu/grants

National Trust for Historic Preservation

www.nationaltrust.org

NTHP Western Region Office

www.nationaltrust.org/western/index.html

CODES

California Historical Building Code (Title 24, Part 8)

- State Historical Building Safety Board
www.dsa.ca.gov
www.bsc.ca.gov