Federal Tax Incentives for Rehabilitating Historic Buildings

2012 Certified Tax Projects
California Office of Historic Preservation
This project involved the rehabilitation of a 1908 residential duplex in the South of Campus Neighborhood National Register District in Chico. The costs attributed solely to the rehabilitation of the 3,851 SF building were $298,543.
529 Normal

Before

After
The Merced Theater, constructed in 1931, was a three phase rehabilitation project that encompassed retail, apartment, and theater and lobby components. Costs attributed solely to the rehabilitation were $12,566,661.
Merced Theater

(Before)
Merced Theater

(Before)
Merced Theater
The rehabilitation of the 1910 Maydestone Apartments retained and preserved for continued use a majority of the building’s original character defining features while incorporating many new sustainable measures. Costs attributed solely to the rehabilitation were $4,210,011.
Maydestone Apartments
The Lafayette Hotel, built from 1946 through 1959, was constructed with three varieties of unit types and includes its famous Seashell Bandstand in the dining room. Costs attributed solely to the rehabilitation were $7,340,666.
Imig Manor/Lafayette Hotel
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Quarters “D” , originally constructed in 1923, was part of the Officer’s Housing at the historic Naval Training Station and is part of the overall rehabilitation of buildings on the campus. Costs attributed solely to the rehabilitation were $537,000.
Quarters “D” and Garage, Naval Training Station
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Work on this former 1909 barracks and later office building involved extensive seismic and structural work, removal of non-contributing alterations added to the building over time, and a new rear addition, all while respecting the character and integrity of the original building. Costs attributed solely to the rehabilitation were $13,700,000.
Building 100, The Presidio

(Before)
Building 100, The Presidio

(Before)
Building 100, The Presidio
Building 100, The Presidio

(Before)
Building 100, The Presidio
Before

Building 100, The Presidio
Hotel Senate, San Francisco, San Francisco County

The seismic retrofit for this affordable housing structure, originally constructed in 1913, was redesigned to avoid impact to the front elevation of the building. The front entrance was made accessible and the historic murals in the Main Lobby remained. Cost attributed solely to the rehabilitation were $8,000,000.
Hotel Senate