

# Federal Tax Incentives for Rehabilitating Historic Buildings



2014 California Certified Tax Projects  
California Office of Historic Preservation





# California Hotel

3501 San Pablo Avenue  
Oakland, Alameda County

This project rehabilitated a former hotel built in 1930, previously renovated in 1988 as a low income/preservation tax credit project, for continued use as low income housing which included a seismic upgrade. The cost attributed solely to the rehabilitation of the 66,065 SF historic building was \$7,200,000.



California

Hotel



California  
Hotel



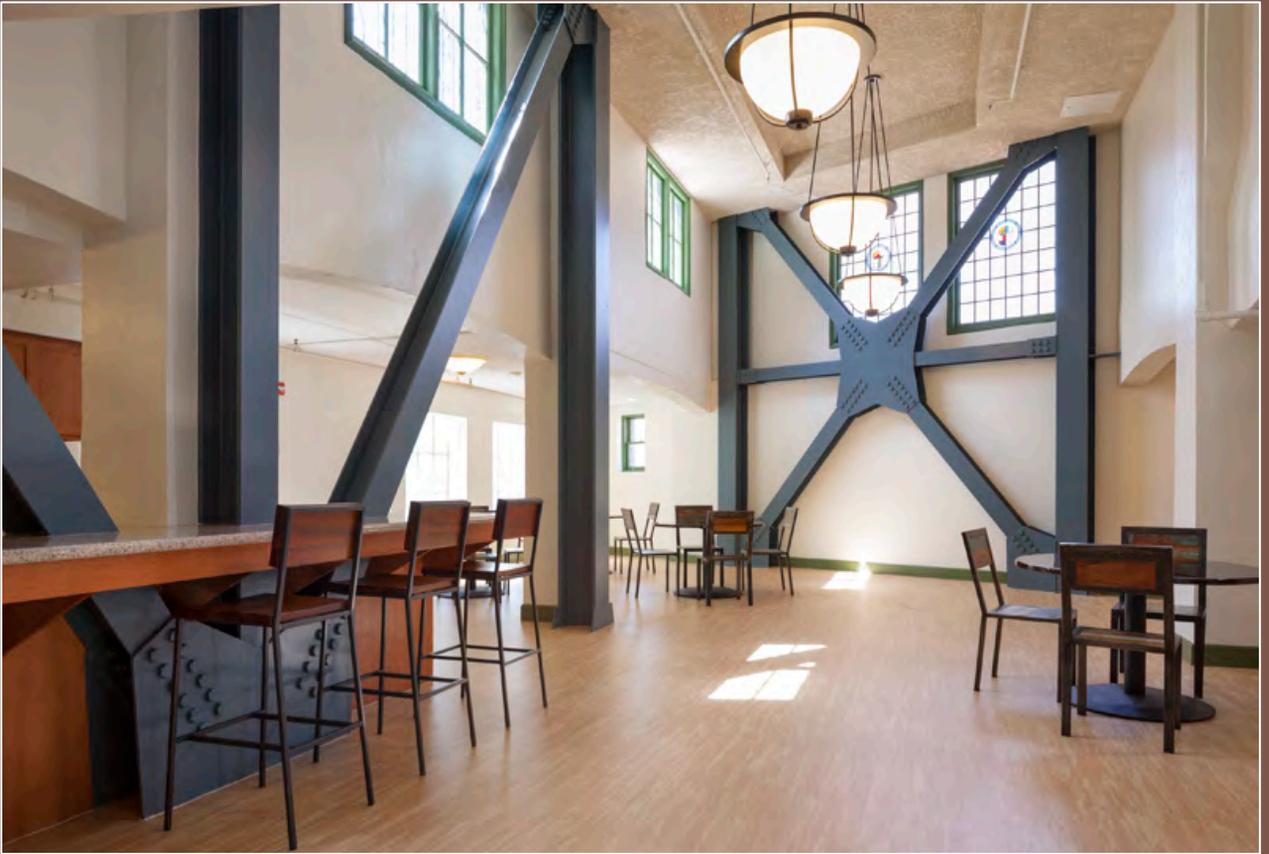


After



Before

California  
Hotel



After



Before

California  
Hotel



After



California

Hotel

Before



# St. Joseph's Complex

**2647 International Blvd.  
Oakland, Alameda County**

This two-phase project involved a parcel with six historic masonry buildings on an L-shaped lot. The two original buildings, the Main Building and the 3-story Laundry Building, were constructed in 1912. Later buildings constructed during the period of significance include the Men's Smoke House (1932), a Poultry Building and a garage (1947), and a Guardhouse. A wing was added to the west elevation of the building in 1945.

The property was divided into two parcels with different entities to separate the tax credit affordable housing parcel from a for-sale housing parcel. Project work included: the rehabilitation of the Main Building for affordable senior housing with 3,200 SF of commercial ground floor space; the adaptive reuse of the Laundry Building, Men's Smoke House, Guardhouse; retention of the garage; demolition of the Poultry Building, and; the construction of two new multi-family residential structures.

This project rehabilitated 214,437 SF of existing space and included a 31,000 SF in new construction. The cost attributed solely to the rehabilitation of the historic buildings was \$29,680,000.

# St. Joseph Complex



# St. Joseph Complex



St. Joseph

Complex

Men's  
Smokehouse



St. Joseph  
Complex  
Laundry



St. Joseph

Complex

Laundry



St. Joseph

Complex



St. Joseph

Complex



# St. Joseph Complex



St. Joseph

Complex





# The Forum

**3900 W. Manchester Blvd.  
Inglewood, Los Angeles County**

This project involved the adaptive reuse and general updating of a 1967 sports venue into a high-end theater environment for music and entertainment. It is an example of the New Formalism style in Southern California and was designed by Charles Luckman and Associates. Eighty perimeter sculptural precast concrete columns support the reinforced concrete compression ring from which the cable roof structure is suspended. The radially suspended tension cables support the roof deck, eliminating the need for interior columns, and are joined in the center to a structural steel tension ring. The interior of the main bowl was designed to maximize views and create the optimal spectator experience.

The cost attributed solely to the rehabilitation of the 346,000 SF historic building was \$78,723,091, with additional costs of \$17,940,255.



After



Before

## The Forum

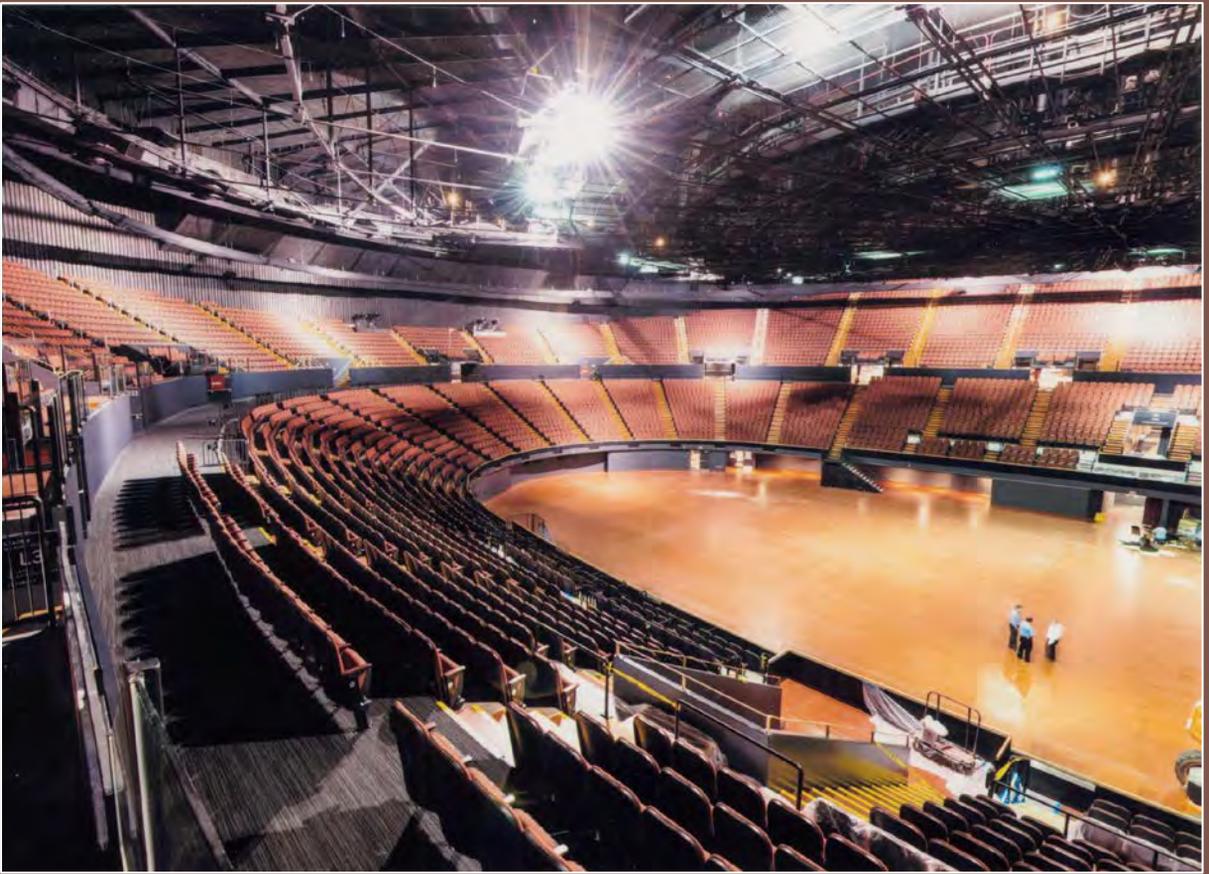


After



Before

## The Forum



The Forum



After



Before

## The Forum



After

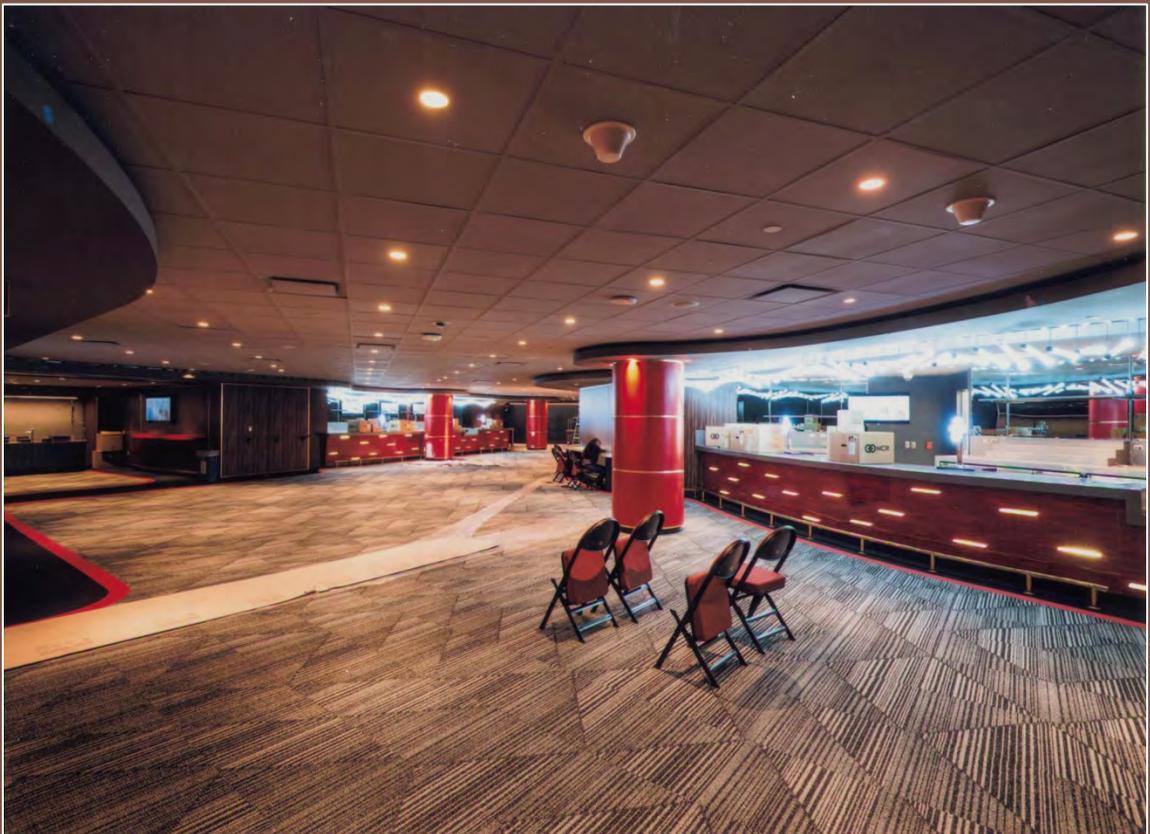


Before

# The Forum



The Forum



The Forum



# Wallis Annenberg Center for the Performing Arts

470 N. Canon Dr.  
Beverly Hills, Los Angeles County

This project included the adaptive reuse of a Beverly Hills Post Office originally completed in 1934 as part of a site transformation into a new performing arts center. Work involved: the rehabilitation of the most historic features of the post office; transforming back of house areas into new active uses; construction of a new theater building (partially underground to lower its height and be more compatible with the historic post office), and; extensive landscaping.

The cost attributed solely to the rehabilitation of the 38,000 SF historic building was \$34,832,104, with additional costs of \$42,908,526 for the 26,089 SF of new construction and other non-qualified rehabilitation expenses.

# Wallis Annenberg Center for the Performing Arts

After



Before



# Wallis Annenberg Center for the Performing Arts

After



Before



# Wallis Annenberg Center for the Performing Arts

After



Before



# Wallis Annenberg Center for the Performing Arts

After



Before

# Wallis Annenberg Center for the Performing Arts

After



Before



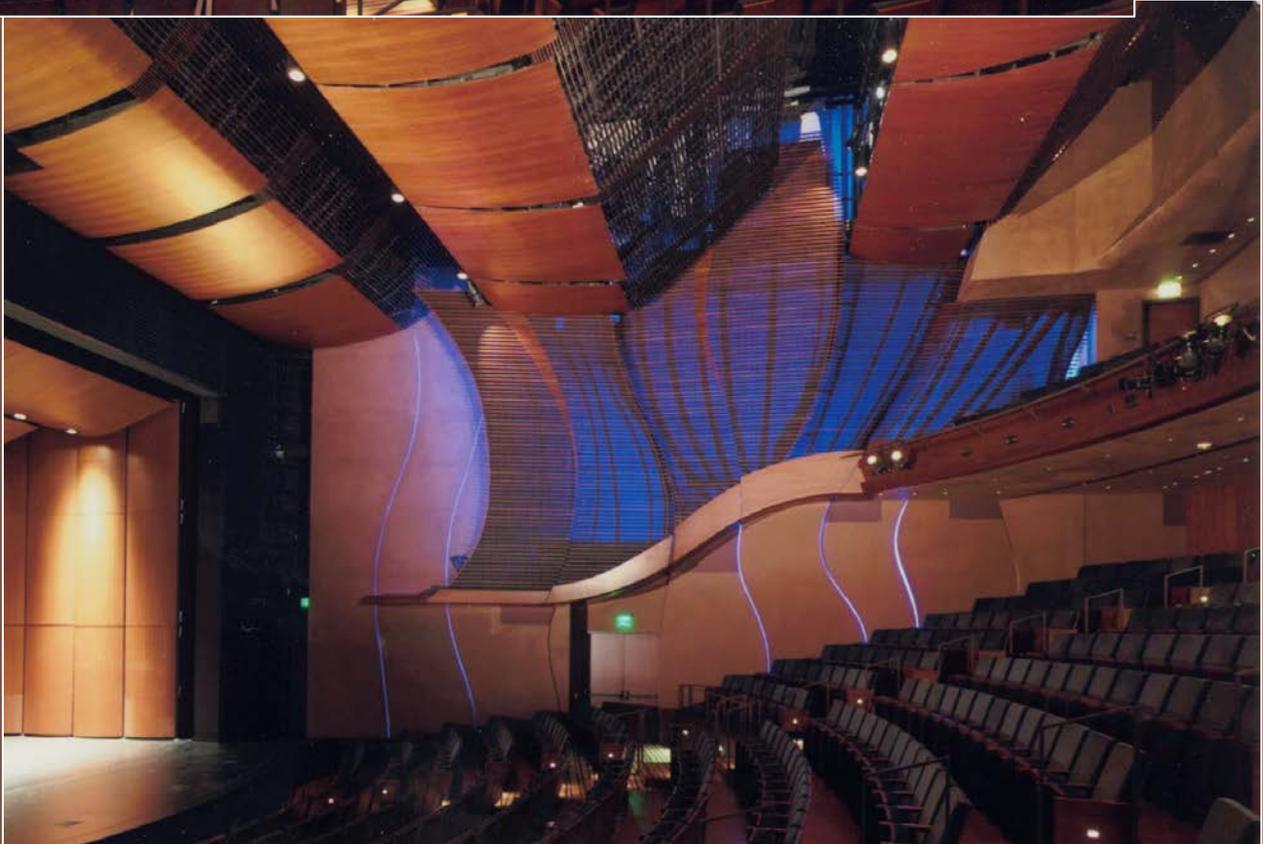
# Wallis Annenberg Center for the Performing Arts



# Wallis Annenberg Center for the Performing Arts



# Wallis Annenberg Center for the Performing Arts





# Charles Krug Winery

2800 Main Street  
St. Helena, Napa County

The Charles Krug winery rehabilitation consists of two buildings originally built between 1874 and 1881. They were rehabilitated in multiple phases for continued use as a winery with additional assembly functions. The costs attributed solely to the rehabilitation of the combined 54,010 SF historic buildings were \$7,200,000.



After

Charles Krug

Winery

Carriage House



Before



After

Charles Krug

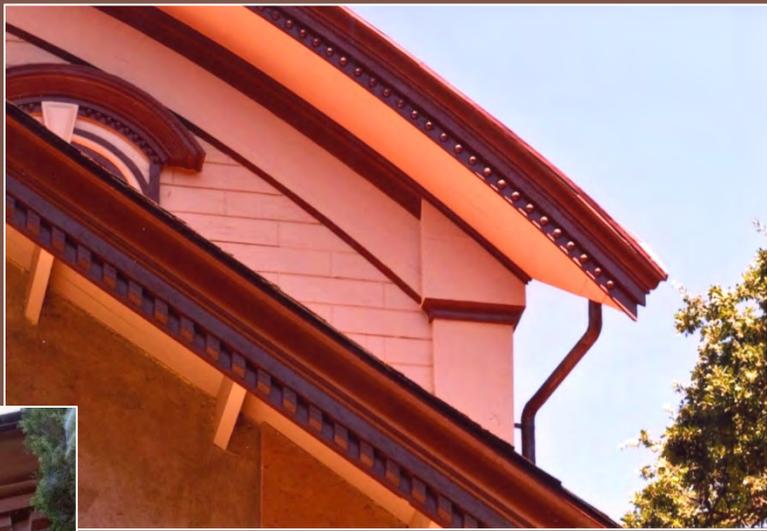
Winery

Carriage House



Before

After



Charles Krug

Winery

Carriage House



Before



Charles Krug

Winery

Carriage House





Charles Krug

Winery

Redwood Cellar





Before



Charles Krug

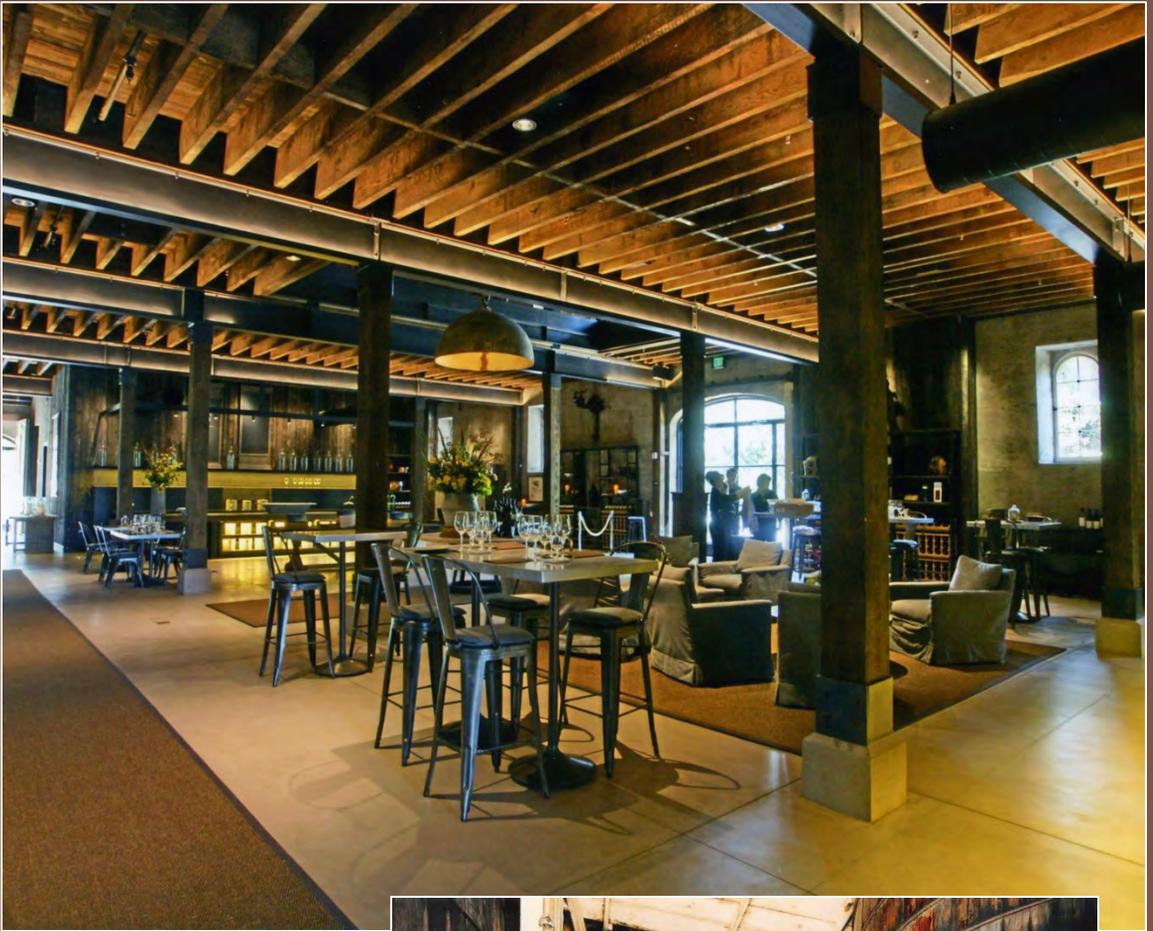
Winery

Redwood Cellar

During



After

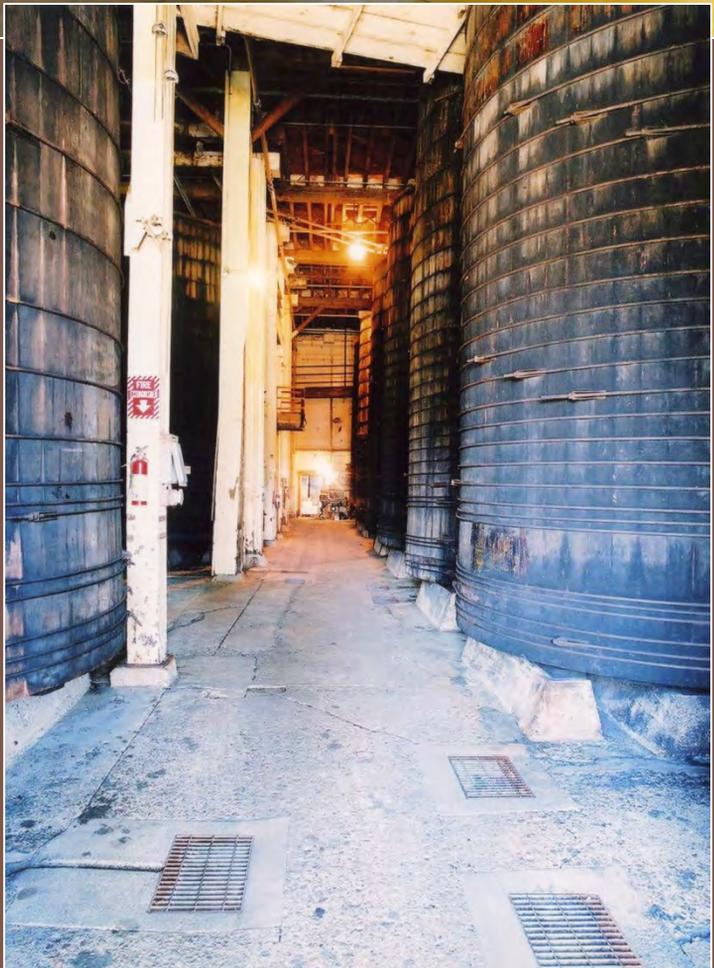


Charles Krug

Winery

Redwood Cellar

Before





After

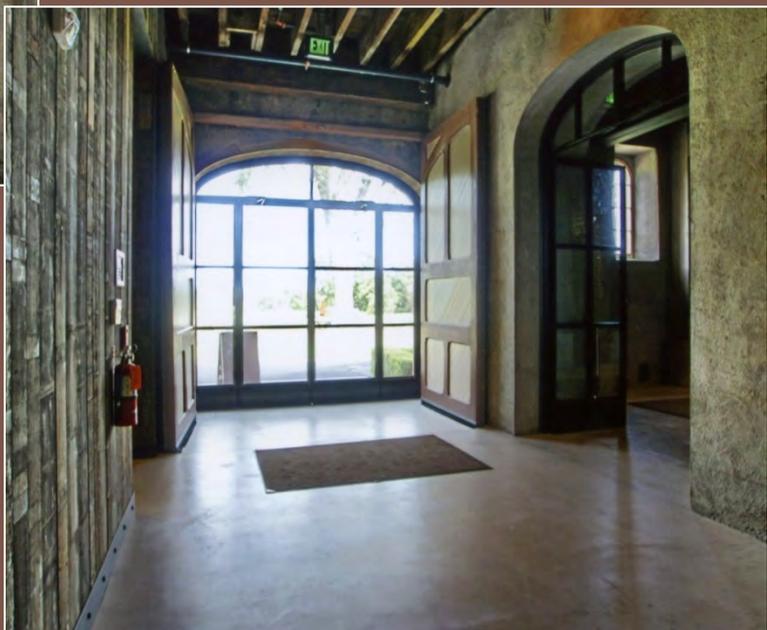
Charles Krug

Winery

Redwood Cellar

Before



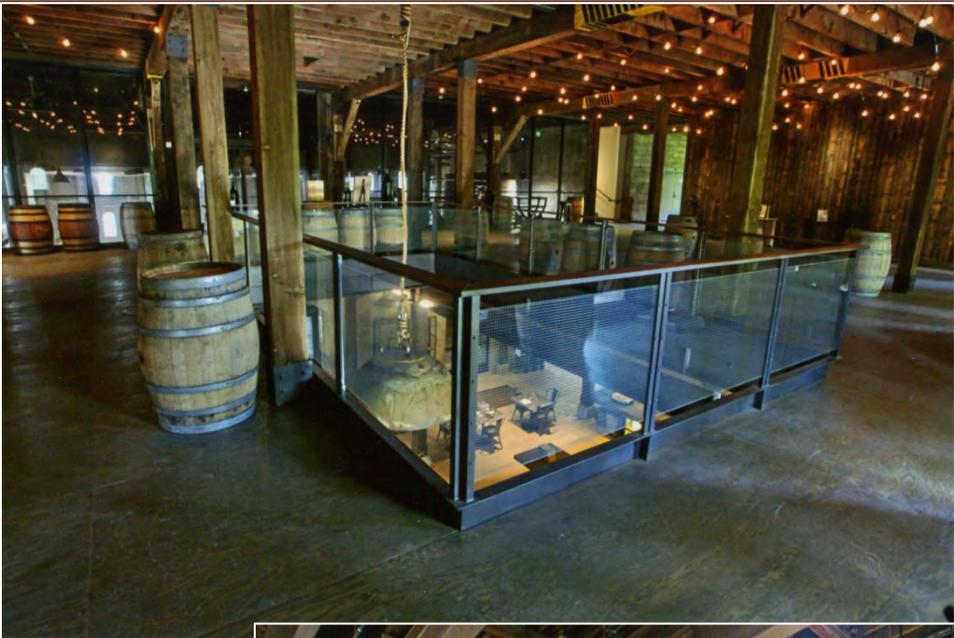


Charles Krug

Winery

Redwood Cellar

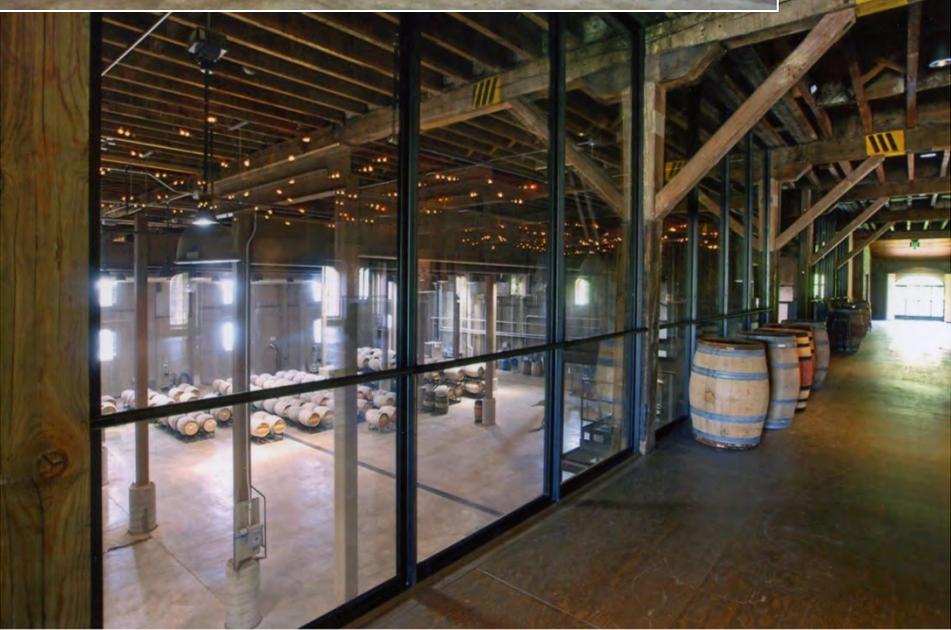


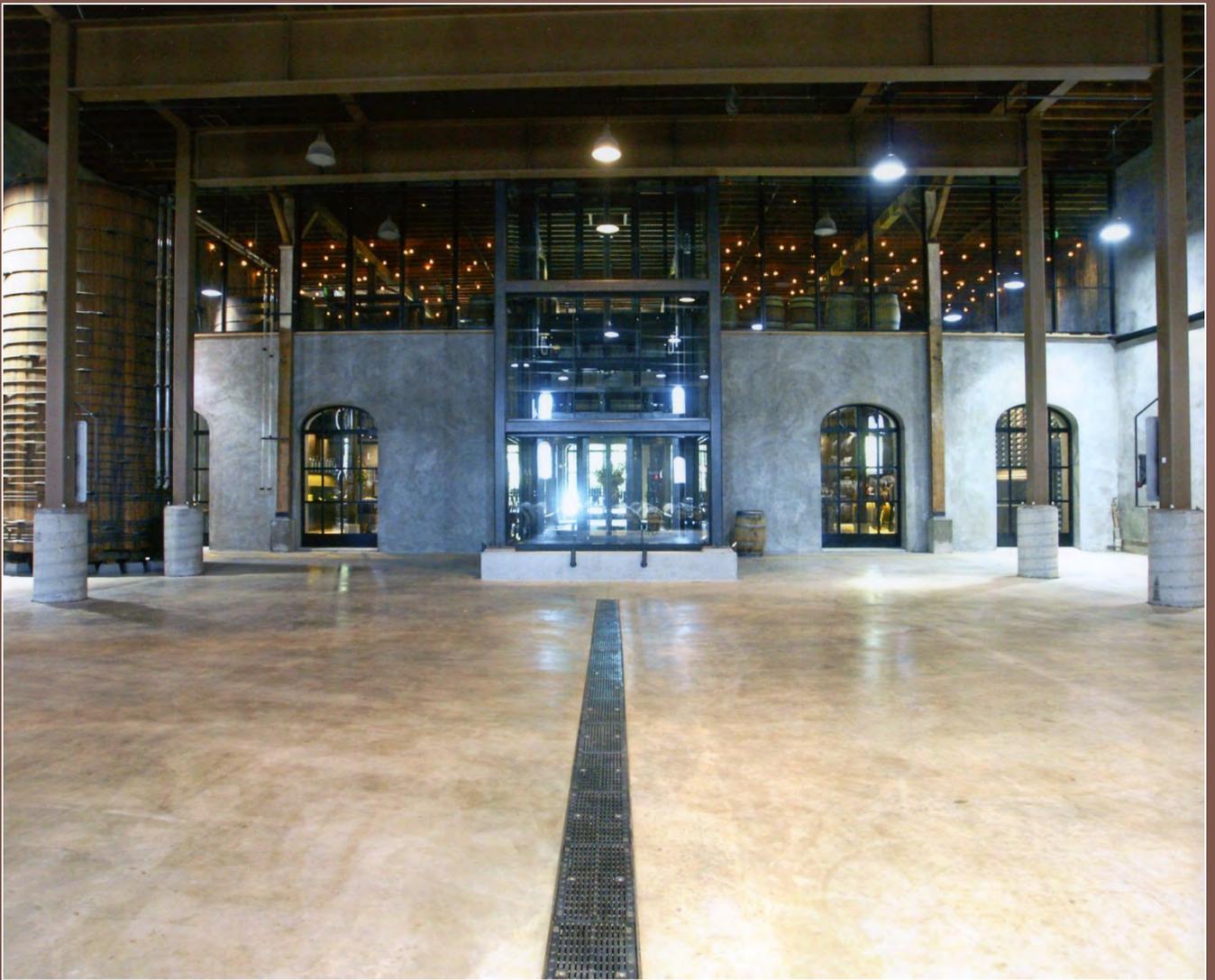


Charles Krug

Winery

Redwood Cellar

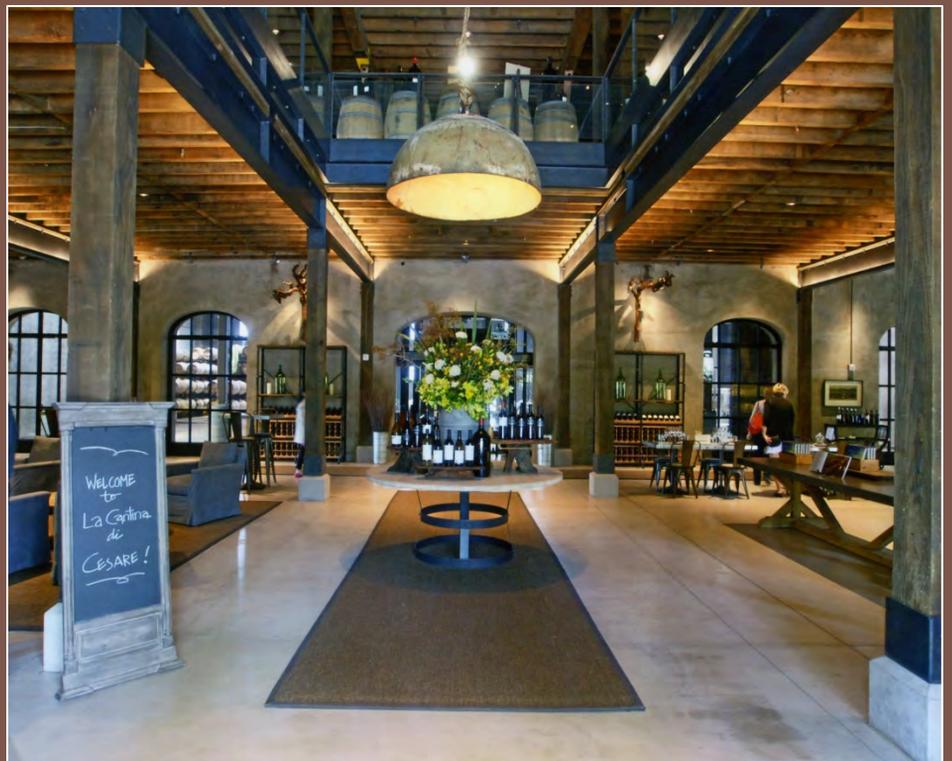




Charles Krug

Winery

Redwood Cellar





# Mom and Pops Saloon

205 Third Street

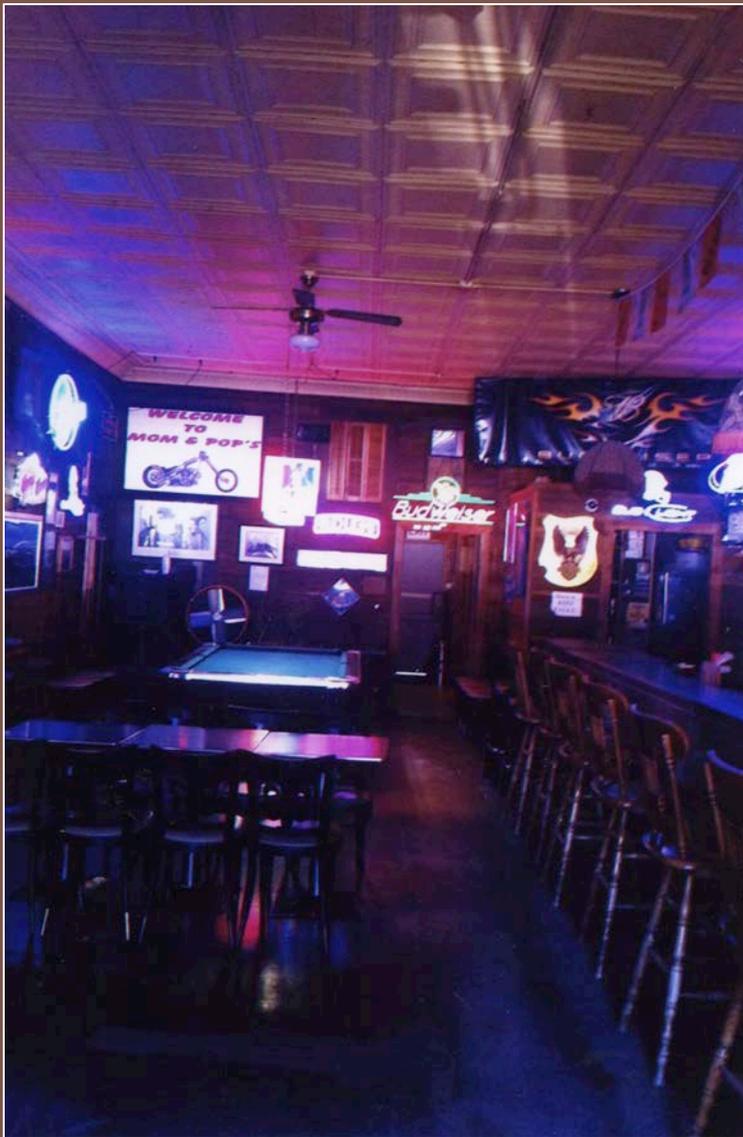
San Juan Bautista, San Benito County

This project built circa 1870 provided needed structural repairs to a failing wood foundation and roof. The cost attributed solely to the rehabilitation of the 1407 SF historic building was \$126,000.

# Mom and Pops

## Saloon

After



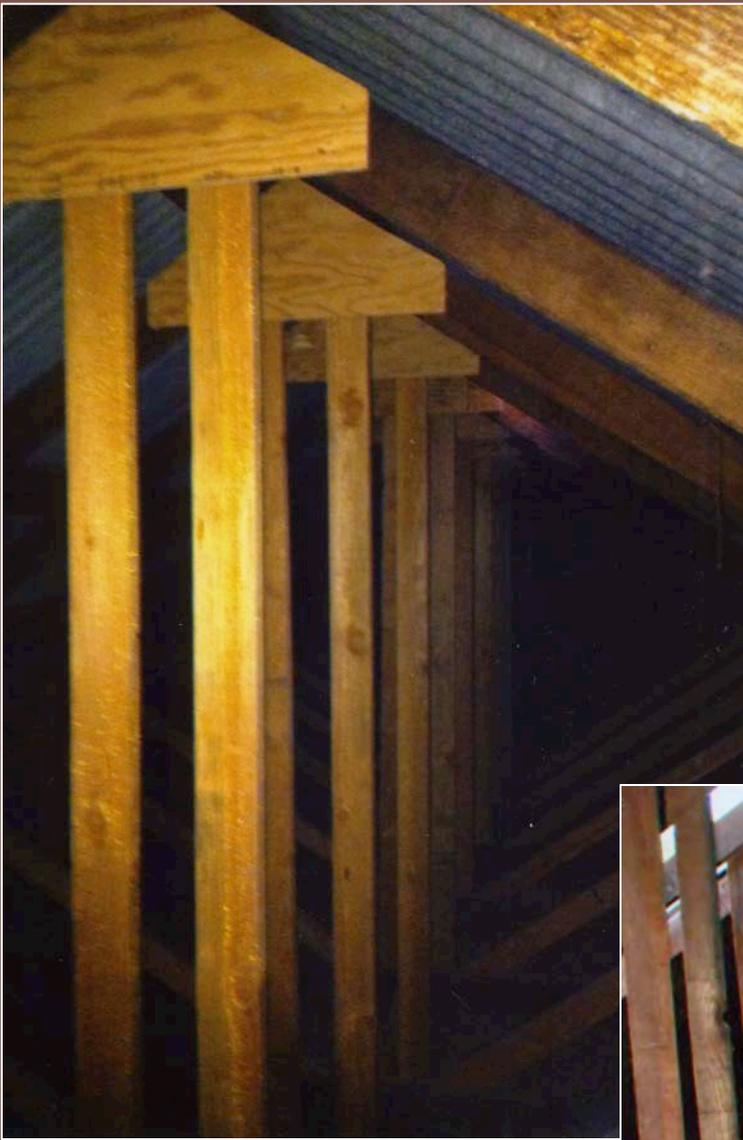
Before



Mom and Pops

Saloon

After



Before



Mom and Pops

Saloon

Before



Mom and Pops

Saloon

After





# Building 1, Naval Training Station

2816 Historic Decatur Road  
San Diego, San Diego County

Building 1 was originally completed in 1922 as a Mess Hall as part of the first phase of construction at the Naval Training Center. The building was designed by the Navy Public Works Center in a Spanish Colonial Revival style with Pueblo and Mission Style influences and featured generous courtyards and a number of arcades and colonnades. The interior was characterized by large open rooms which had been modified over time. The building was converted to commercial and retail use as part of the rehabilitation project.

The cost attributed solely to the rehabilitation of the 65,000 SF historic building was \$8,239,120, with additional costs attributed to other work associated with the rehabilitation, including site work and landscaping of \$10,155,652.

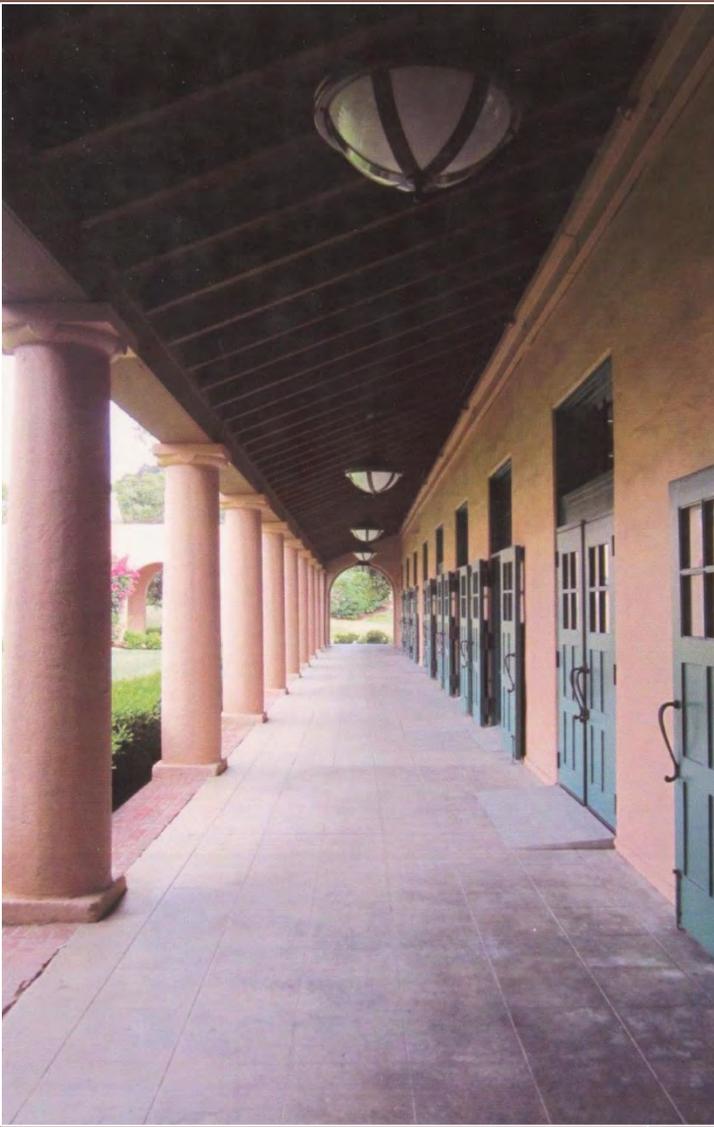


After



Before

Building 1



After

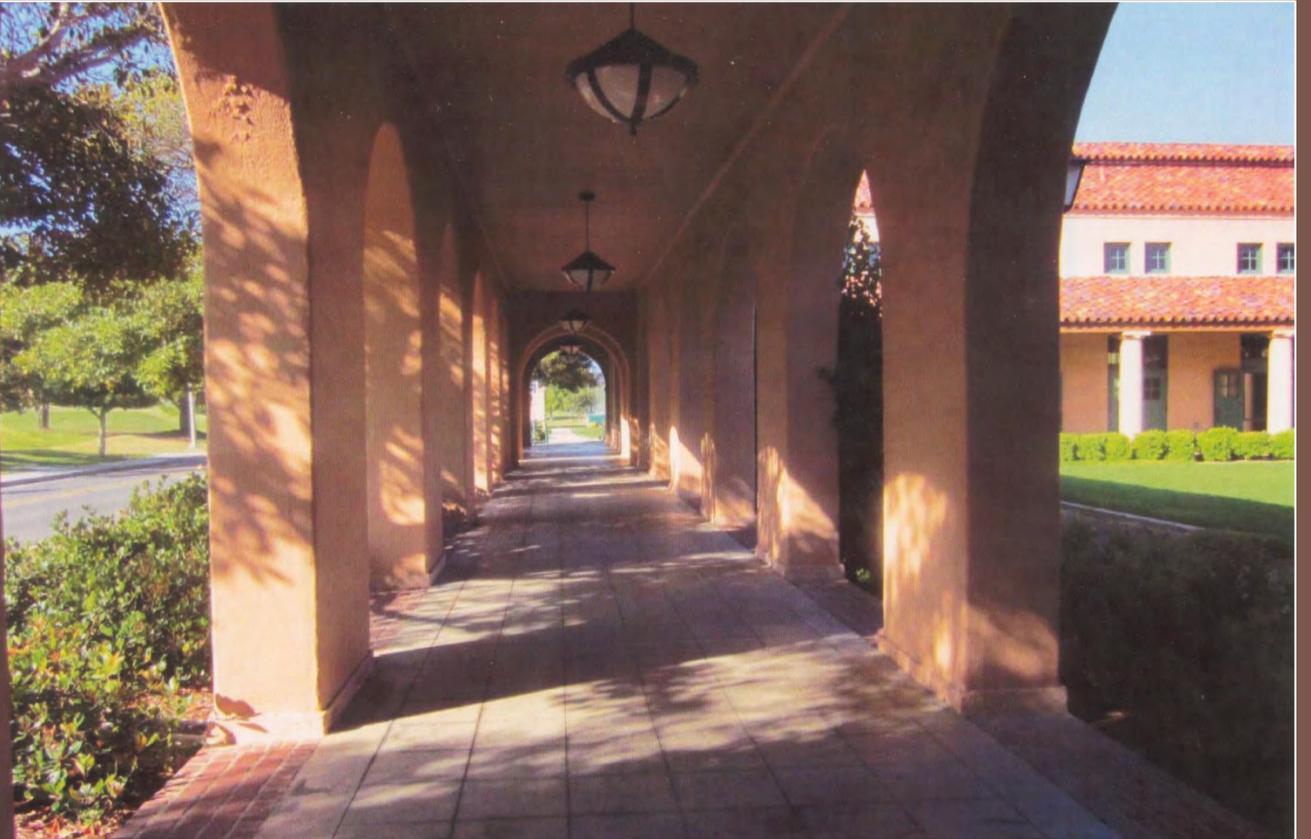


Before

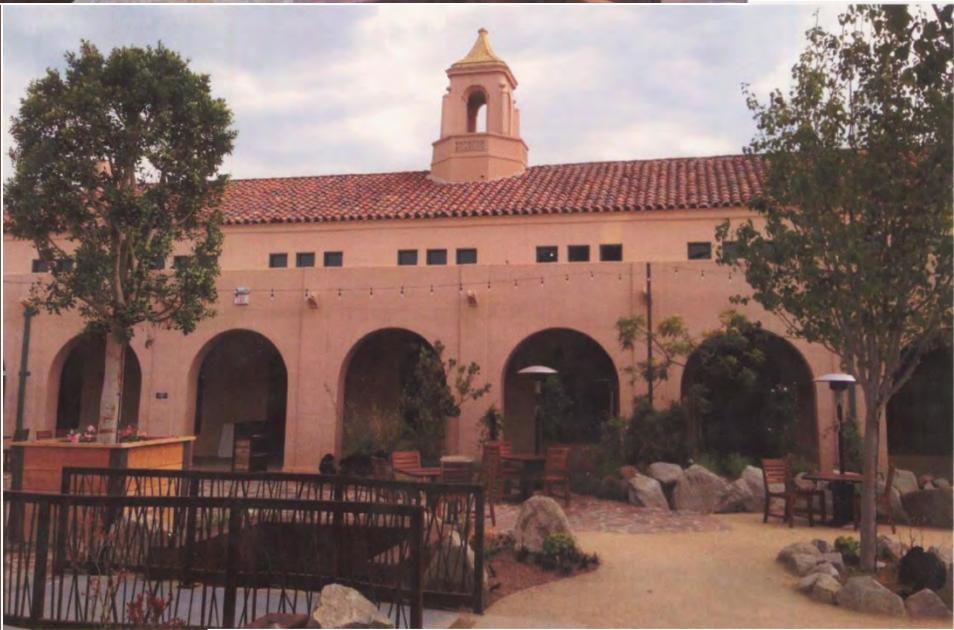
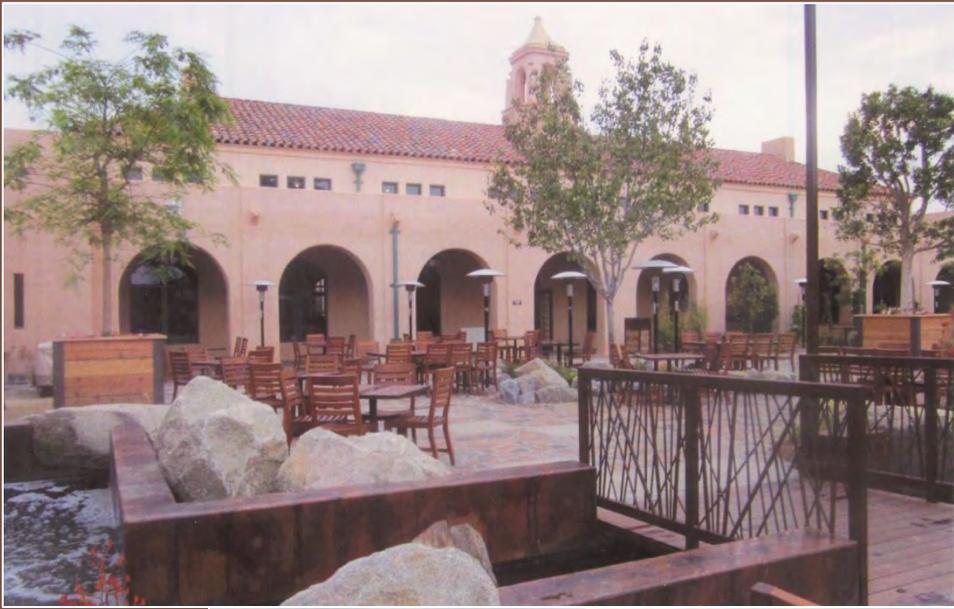
Building 1



Building 1



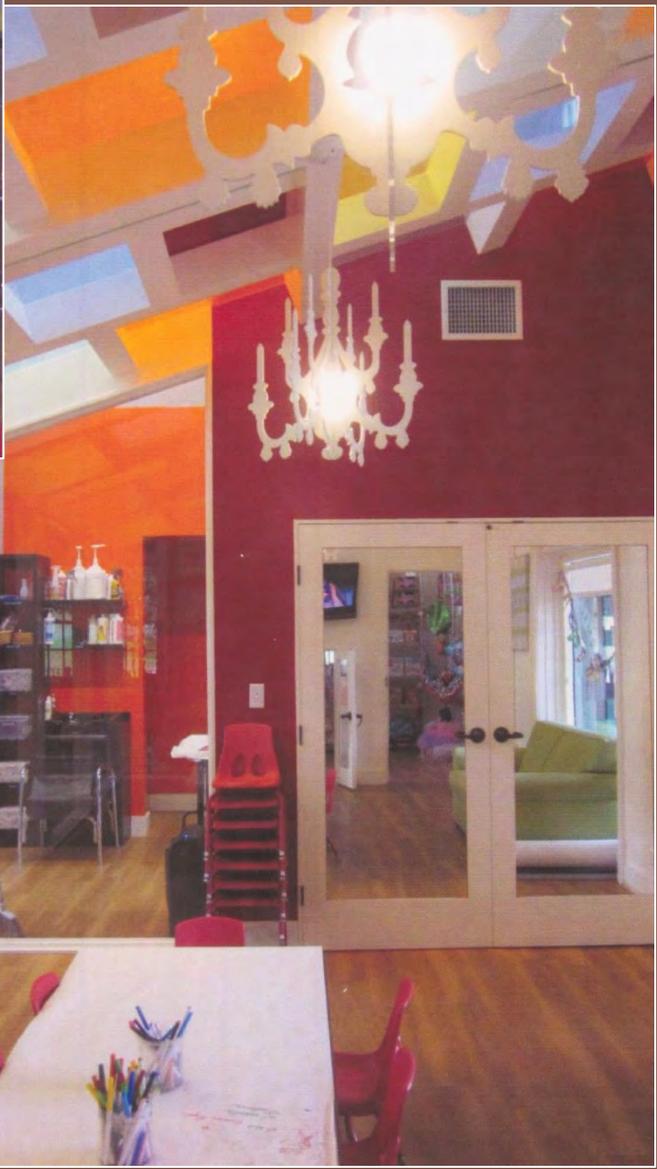
Building 1



Building 1



Building 1



Building 1



Building 1



## **San Diego Athletic Club**

### **1250 Sixth Avenue**

### **San Diego, San Diego County**

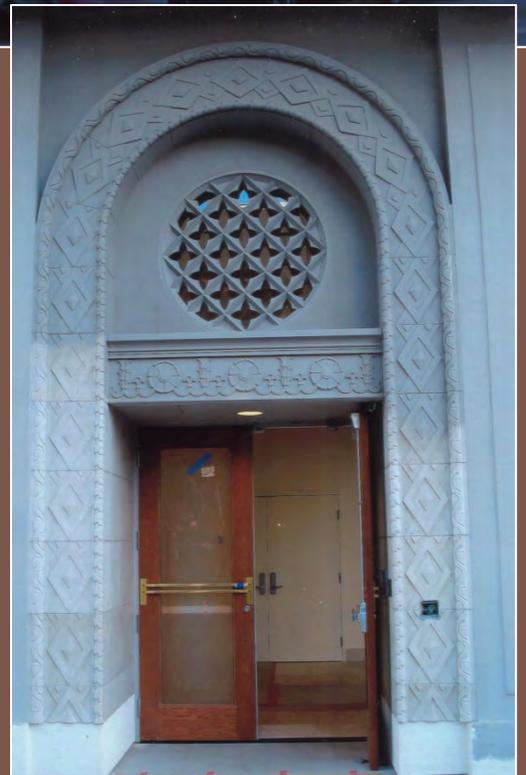
This project involved an overall rehabilitation of a 12-story (plus basement and sub-basement) concrete frame building constructed in 1928. The building was one of the first buildings in San Diego designed in the Art Deco style. Originally built as an athletic club, the building was sold and altered multiple times in the 60s, 70s, and 80s for office use (which essentially gutted the building). This project adaptively converted the building to housing and health service use.

The cost attributed solely to the rehabilitation of the 118,212 SF historic building was \$34,128,000, with additional costs of \$1,250,000 for other non-qualified rehabilitation expenses.

San Diego  
Athletic Club



San Diego  
Athletic Club



San Diego  
Athletic Club



San Diego  
Athletic Club



San Diego  
Athletic Club



San Diego  
Athletic Club  
New Lightwell



San Diego  
Athletic Club





# Mutual Savings Bank Building

## One Kearny Street

### San Francisco, San Francisco County

This project consisted of an overall rehabilitation of the 12-story 1902 Mutual Savings Building and its 12-story 1964 Annex, and the construction and integration of a new 10-story building.

The Mutual Savings Building, designed by William Curlett in a French Renaissance style, was one of a handful of buildings in downtown San Francisco to survive the 1906 Earthquake and Fire. Although the interior of the building suffered significant fire damage, the original structural system and exterior facade remained intact. The Annex was designed by Charles Moore in a contextual modernism design.

The cost attributed solely to the rehabilitation of the 38,000 SF historic building was \$52,764,809 with additional costs of \$69,599,396 for the new construction and other non-qualified rehabilitation expenses.

Mutual Savings

Bank Building



Mutual Savings

Bank Building



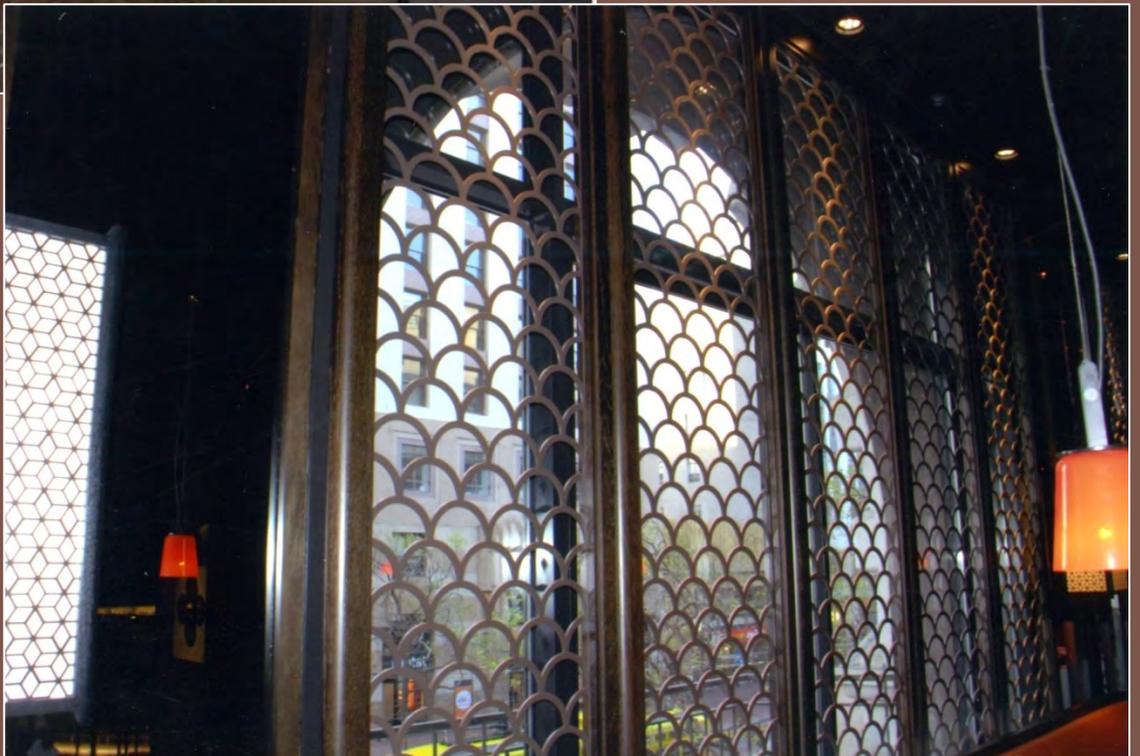
Mutual Savings

Bank Building



Mutual Savings

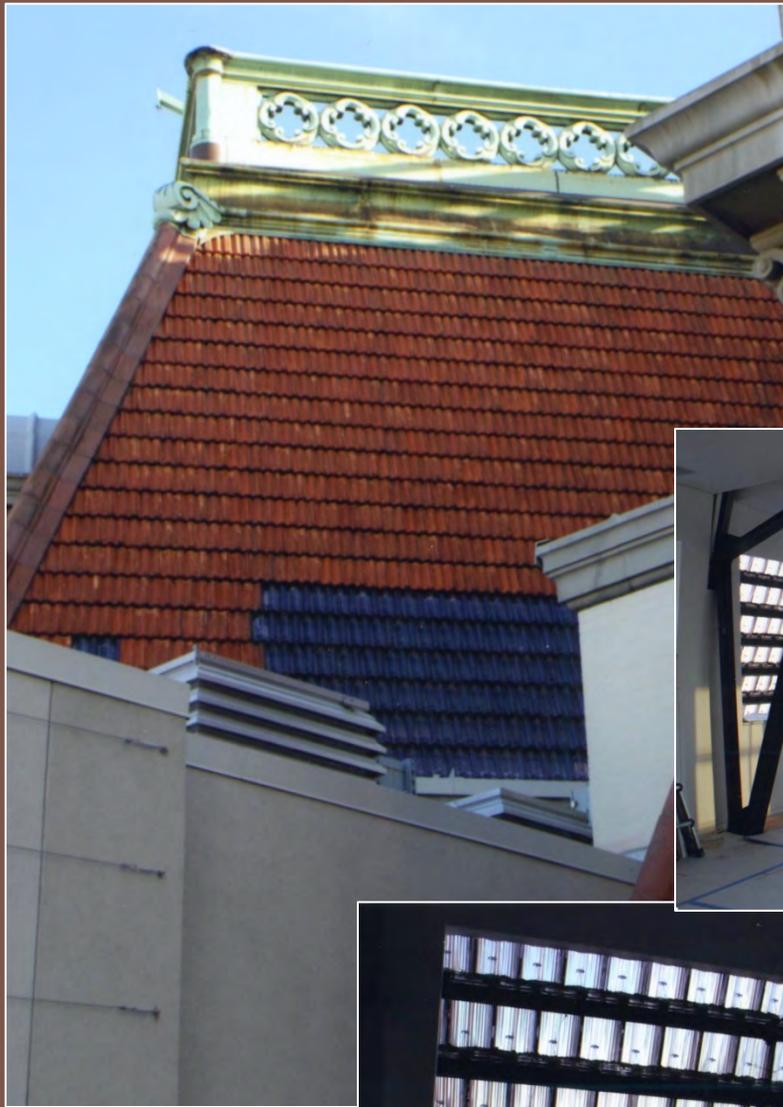
Bank Building



Mutual Savings

Bank Building

Glass Tile



Mutual Savings

Bank Building



Mutual Savings

Bank Building



Mutual Savings

Bank Building



Mutual Savings

Bank Building





# Old City Hall

## 715 Marin Street Vallejo, Solano County

This project consisted of the adaptive reuse of a commercial two-story building, originally constructed in 1872 as a city hall, into ground floor retail and upper floor affordable artist housing use. Designed in an Italianate style, the building retained many original design features on the exterior and interior, including a jail cell dating from the original construction was kept at the rear portion of the building.

The cost attributed solely to the rehabilitation of the 4,150 SF historic building was \$1,666,311 with additional costs of \$26,027 for other non-qualified rehabilitation expenses.



Old City Hall



Old City Hall



Old City Hall



Old City Hall

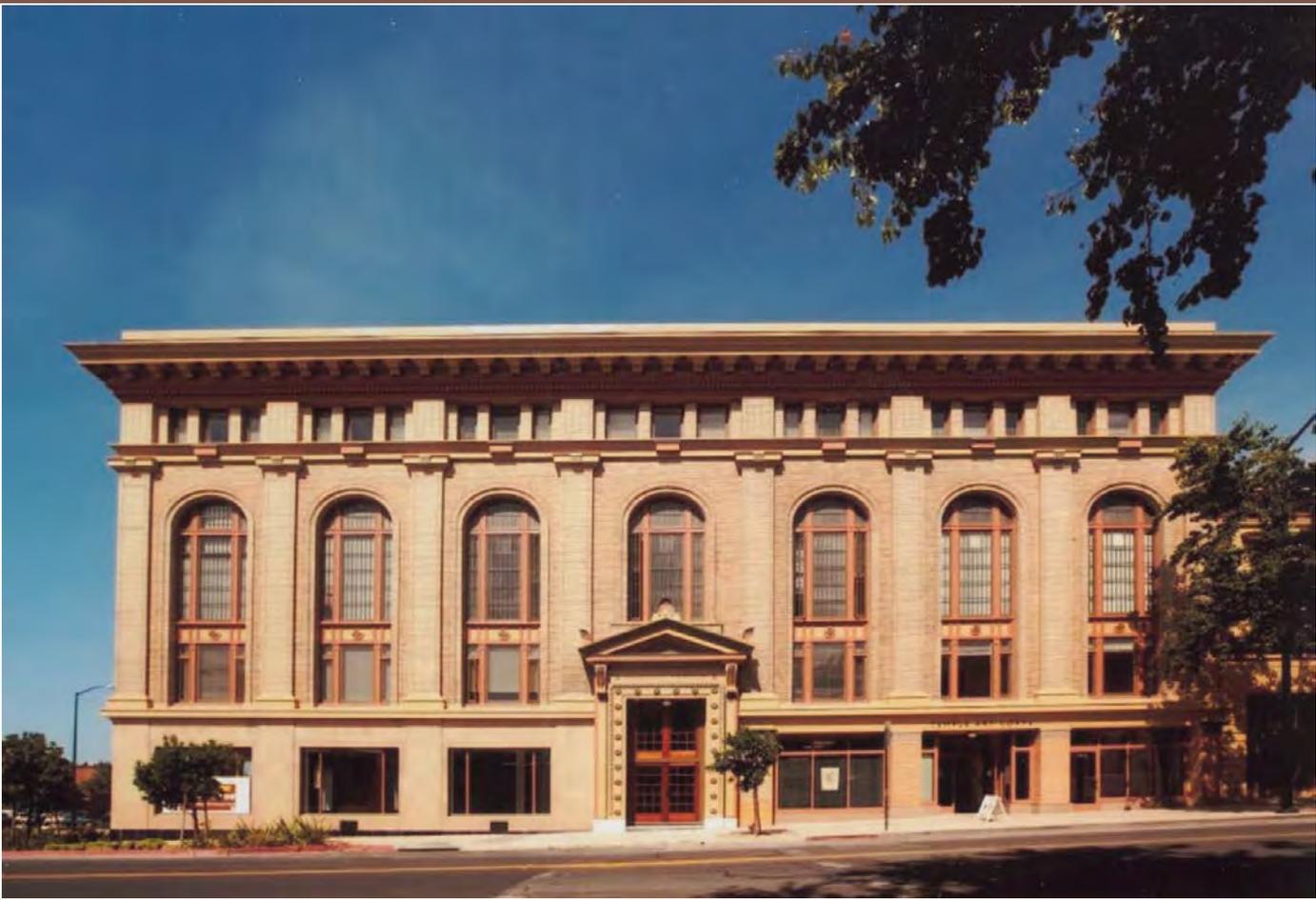
After



Before



Old City Hall



# Old Masonic Temple

707 Marin Street  
Vallejo, Solano County

Originally built as a Masonic Temple in 1918 in a Renaissance Revival style, this four-story building was adaptively rehabilitated as the Temple Art Lofts. The project successfully balanced the needs of the new affordable artist housing use with the historic character and integrity of the historic building. While circulation areas and a large performance hall were essentially restored, a large ballroom was sensitively converted into nine loft apartments all while preserving the original room's overall sense of volume and space.

The cost attributed solely to the rehabilitation of the 35,100 SF historic building was \$8,931,866 with additional costs of \$139,511 for other non-qualified rehabilitation expenses.

# Old Masonic Temple

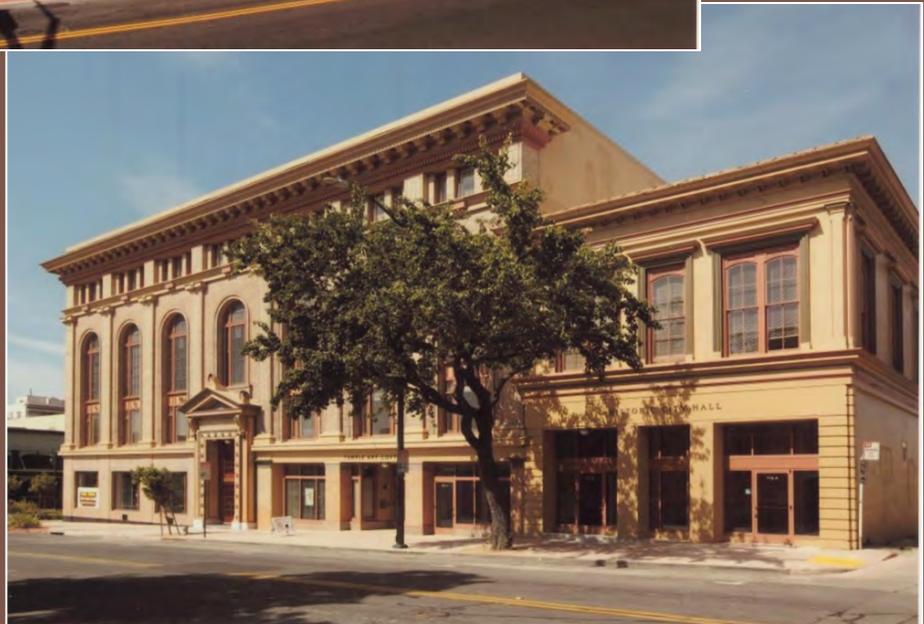


After



Before

# Old Masonic Temple



# Old Masonic Temple



# Old Masonic Temple



# Old Masonic Temple



# Old Masonic Temple



# Old Masonic Temple



# Old Masonic Temple

