Federal Tax Incentives for Rehabilitating Historic Buildings

2015 California Certified Tax Projects
California Office of Historic Preservation
The Oakland Lamp Works is an excellent example of industrial architecture as practiced by the Austin Company, an early 20th century design-build firm that developed the “Austin Method” using standardized plans and integrated design, engineering and construction.

The former manufacturing facility is adaptively reused as 92 apartment loft units with secure surface parking.

The cost attributed solely to the rehabilitation of the 113,750 SF historic building was $18,700,000.
Oakland Lamp Works

Before

After
Oakland Lamp Works

Before

After
Oakland Lamp Works

After
Oakland Lamp Works

After
Oakland Lamp Works

After
Oakland Lamp Works

After
The Thompson House is a simple Queen Anne style cottage similar to many such residences constructed in Point Richmond in the early 20th Century. It was rehabilitated as a rental property. The costs attributed solely to the rehabilitation of 1,483 SF were $350,000.
Thompson House

Before

After
Thompson House

Before

After
The Hollywood Western Building is a four-story office building with ground floor commercial space, constructed with a steel frame basement on the ground floor and wood framing on the upper floors. The exterior is finished in stucco, cast stone and granite in the Art Deco Style. Decorative cast stone figures are also present on the street elevations. The Hollywood Western Building is rehabilitated to continue its use as a commercial building.

The cost attributed solely to the rehabilitation of the 49,000 SF historic building was $7,951,724.
Hollywood Western Building

Before

After
Hollywood Western Building

Before

After
Hollywood Western Building

Before

After
Hollywood Western Building
This project redeveloped a former hotel, which remains a prime example of luxury hotels built near railroad depots in the heyday of Los Angeles’s development in the early 20th century.

The hotel’s current reuse retains a commercial ground floor and provides 264 units of affordable housing.

This project rehabilitated 126,524 SF of existing space. The cost attributed solely to the rehabilitation of the historic buildings was $11,000,000.
Hotel Rosslyn Annex

Before

After
Hotel Rosslyn Annex

After
Hotel Rosslyn Annex

Before

After
Hotel Rosslyn Annex

Before

After
Hotel Rosslyn Annex

Before

After
Hotel Rosslyn Annex
Hotel Rosslyn Annex

Before

After
Hotel Rosslyn Annex

After
Construction of the Sacramento Lawrence Warehouse was completed in 1915 and was considered Sacramento’s first “fireproof” warehouse. Its current reuse provides affordable artists’ lofts, commercial space on the ground floor, exhibit space with a public semi-enclosed courtyard, and includes market rate apartments in a new addition, all contributing towards the R Street renaissance in Sacramento.

The cost attributed solely to the rehabilitation of the 99,053 SF historic building was $15,408,978, with additional costs of $10,477,687 for the 112,947 SF of related new construction and other non-qualified rehabilitation expenses.
Sacramento Warehouse

Before

After
Sacramento Warehouse

Before

After
Sacramento Warehouse

After

WAREHOUSE ARTIST LOFTS
RE-EST. 2014
Sacramento Warehouse

Before

After
Sacramento Warehouse

Before

After
Sacramento Warehouse

Before

After
Sacramento Warehouse

After
The Wilson Building/Eiler’s Music Building is a contributor to the Market Street Theatre and Loft District, identified through a survey of “Splendid Survivors” of the 1906 earthquake. It’s “handsome skeletal design and extremely rich decorative panels” that reflected “early Modernist ideals” recommended it for individual listing in the National Register.

Rebuilt with reinforced concrete after the earthquake, The former commercial space was vacant prior to rehabilitation into 67 market-rate apartment lofts, utilizing a new light well through the center of the building.

The cost attributed solely to the rehabilitation of the 60,805 SF historic building was $22,000,000.
Wilson Building/Eiler’s Music Building

Before

After
Wilson Building/Eiler’s Music Building

Before

After
Wilson Building/Eiler’s Music Building
Wilson Building/Eiler’s Music Building

Before

After
Wilson Building/Eiler’s Music Building

Before

After
Wilson Building/Eiler’s Music Building

After
Wilson Building/Eiler’s Music Building

After
Completed in 1902, the Lorenz Hotel has served the community of Redding as a commercial and residential hotel as well as a tourist hotel for automobile and railroad travelers. “Sample rooms” on the main floor allowed travelling salesmen to display their products. It was recently used as senior housing.

The adaptive reuse provides a seismic reinforcement, retains a commercial first floor and rehabilitates 60 units as senior housing.

The cost attributed solely to the rehabilitation of the 64,810 SF historic building was $9,991,189.
Lorenz Hotel

Before

After
Lorenz Hotel

Before

After
Lorenz Hotel

Before

After