Federal Tax Incentives for Rehabilitating Historic Buildings

2016 California Certified Tax Projects
California Office of Historic Preservation
Post WWII lack of affordable housing for low and moderate income workers and returning war veterans led to massive construction of standardized housing units which were simple and efficient to build. Large, multi-family apartment complexes were popular as less expensive than individual houses. Lincoln Place's significance epitomizes this period due to its minimal modernist ornamentation, super-block style, common landscaped open space, street set-backs, segregated garages and parking, and curved sidewalk pedestrian separation, all influences of the Garden City movement.

As apartments originally, Lincoln Place is being reused as 696 apartments, with 30 units designated as affordable housing.

The cost attributed solely to the rehabilitation of the 952,029 SF historic complex was $128,200,000.
Lincoln Place

Before

After
The Santa Fe Coastlines Hospital is a multi-building property which includes the Hospital Main Building initially constructed in 1925, and the Nurse Dormitory built in 1931. The buildings were designed using elements of Spanish Colonial Revival, Classical Revival, Art Deco, and Streamline Moderne in reinforced concrete and stucco. They are considered significant at the state level for association with the history of industrial medicine and healthcare in California.

It was adapted for reuse as 23 affordable housing apartments in the nurse dormitory, and 97 apartments in the hospital, 96 of which are affordable housing units. The buildings have additionally achieved LEED Gold certification.

The costs attributed solely to the rehabilitation of 28,228 SF were $32,011,260.
Santa Fe Coastlines Hospital
Nurse Dormitory

Before

After
Santa Fe Coastlines Hospital
Nurse Dormitory
Santa Fe Coastlines Hospital
Nurse Dormitory
Santa Fe Coastlines Hospital
Nurse Dormitory

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Nurse Dormitory

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Santa Fe Coastlines Hospital

Before

After
The Libby McNeil and Libby Fruit and vegetable Cannery is a multiple building complex comprised of seven buildings. It was converted to office facilities in the early 1980s and listed on the National Register in 1982. Its distinctive industrial forms remain intact while including new tenants and entrances at the loading dock, egress to the street, and redesign of the lobby.

This project rehabilitated 115,000 SF of existing space for new tenants. The cost attributed solely to the rehabilitation of the historic buildings was $14,250,000.
Libby’s Cannery

Before

After
Libby’s Cannery
Libby's Cannery

After

Before
Libby’s Cannery

Before

After

Before

New Lobby

Deno

New Lobby
Libby’s Cannery

After
The Barracks, originally constructed in 1923, were part of the Bachelor Enlisted Quarters at the historic Naval Training Center and are part of the overall rehabilitation of buildings on the campus. The buildings were designed by the Navy Public Works Center in a Spanish Colonial Revival style with Pueblo and Mission Style influences and features a number of arcades and colonnades. The interiors are 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 20,964 SF historic buildings was $5,213,885.
NTC Building 2

Before

After
NTC Building 2

Before

After
NTC Building 2

After

Before
NTC Building 2

After

Before
Before

After

NTC Building 3
The Rohr/Tilden Building is a simple warehouse structure in a restrained Classical Revival style originally built in 1912, with a third story added in 1929. It is a contributor to the South End Historic District, which is associated with development of the southern waterfront from 1867 to 1935, when San Francisco was a principal seaport. It is being adaptively reused as office space.

The cost attributed solely to the rehabilitation of the 22,500 SF historic building was $3,641,485.
Rohr Building/Tilden Building

Before

After
Rohr Building/Tilden Building

Before

After
Rohr Building/Tilden Building

After

Before
Rohr Building/Tilden Building

Before

After