

APPENDIX B

2003 California Certified Rehabilitation Projects

TEN REHABILITATION TAX PROJECTS CERTIFIED BY THE NATIONAL PARK SERVICE IN 2003

The National Park Service (NPS) in 2003 designated ten California projects as “certified rehabilitations.” These completed projects were determined to meet the Secretary of the Interior’s Standards for Rehabilitation and be consistent with the historic character of the property or district in which they were located. Represented building types included the rehabilitation and/or adaptive reuse of rental housing, loft conversions, retail and office space, restaurant and bar space, military installation structures, and several hotels throughout the state. Project floor areas ranged from 1,931 SF to just under 134,000 SF for an average project size of 45,237 SF. Project rehabilitation costs totaled \$42,348,850 and ranged from \$127,948 to just over \$6.5 million for an average cost of \$3,782,872.

Certified projects are highlighted each year at the California Preservation Foundation Conference’s Three-Minute Success Stories.

WIDESPREAD ECONOMIC BENEFITS

The Historic Preservation Tax Incentives Program, administered by (NPS) in partnership with the Internal Revenue Service (IRS) and State Historic Preservation Officers (SHPO), continues to be the nation’s most effective Federal program to promote urban and rural revitalization and to encourage private investment in rehabilitating historic buildings. The tax credit applies specifically to preserving income-producing historic properties and has generated over \$28 billion in historic preservation activity since its inception in 1976.

Each project approved by the NPS creates an average of 42 new jobs. Besides federal income tax generated from these new jobs, taxes generated from other activities involving these rehabilitations provide further tax revenues to federal, state and local governments. These projects also result in enhanced property values, augmented state and local revenues, and economic rejuvenation of older neighborhoods.

ENHANCED SERVICES TO PROGRAM USERS

Applicants are reminded that the NPS will not commence review of the Part 2 or 3 until the processing fee is paid. Applicants are encouraged to take advantage of an expedited fee payment system by including with their application an authorization for the NPS to charge the certification processing fee to their credit card. The authorization form is available on-line from the NPS web site. By not using the traditional billing procedures, the submitted applications avoid being placed on hold by the National Park Service until the processing fee is paid. This can significantly reduce the processing time before a decision regarding certification is made.

PHOTO-DOCUMENTATION TIPS

It should be noted that the most recent guidance update on the NPS tax incentives application process states that photo documentation should be in the form of conventional **35 mm color photographs**. Photographs are to be labeled on the back with the following information: address and building name (if applicable), view, and description. Photos must be numbered and keyed to the description of proposed work on the Part 2 form and keyed to a plan(s) of the building. For further tips contact:

http://www2.cr.nps.gov/tps/tax/incentives/application_8.htm

As the NPS continually expands its website with updated information on the historic preservation tax incentives programs and technical guidance on the preservation and rehabilitation of historic properties, interested parties are reminded to view this site periodically. The Historic Preservation Certification Application and The Secretary of the Interior's Standards for Rehabilitation with Illustrated Guidelines for Rehabilitating Historic Buildings can also be found at this web site.

<http://www2.cr.nps.gov/tps>

As the state SHPOs are the first point of contact for property owners wishing to use the rehabilitation tax credit, we look forward to working with you on tax credit projects in California. The office may also be available to provide technical guidance before a project begins to help make the process as fast, appropriate, and economical as possible.

**Office of Historic Preservation
CERTIFIED TAX PROJECTS - 2003**

Project:	417 NORMAL
Location:	Chico, Butte County
Owner:	Wayne D. Cook, AAA Properties
Costs:	\$127,948
Use:	Residential
Certified:	April 27, 2003
Floor area:	1,931 sf
Project:	VANCE HOTEL
Location:	Eureka, Humboldt County
Owner:	Kurt Kramer, A&K Investments, LLC
Costs:	\$2,623,500
Use:	Retail and Office
Certified:	March 19, 2003
Floor area:	53,000 sf
Project:	SAN FERNANDO BUILDING
Location:	Los Angeles, Los Angeles County
Owner:	Tom Gilmore, San Fernando Building, LLC
Costs:	\$5,014,322
Use:	Retail with Housing above
Certified:	December 9, 2003
Floor area:	133,971 sf
Project:	HAMILTON AIR FIELD - NCO BARRACKS
Location:	Novato, Marin County
Owner:	David Rose, Novato Senior Village, LP
Costs:	\$14,020,000
Use:	Senior Assisted-Living Housing
Certified:	May 28, 2003
Floor area:	129,900 sf
Project:	OXFORD HOTEL (aka WILLIAM PENN HOTEL)
Location:	San Diego, San Diego County
Owner:	William Penn Hotel, LLC
Costs:	\$4,611,054
Use:	Live and Work Lofts
Certified:	July 28, 2003
Floor area:	31,330 sf

Office of Historic Preservation
CERTIFIED TAX PROJECTS - 2003
 Page 2

Project:	SPENCER-OGDEN BUILDING
Location:	San Diego, San Diego County
Owner:	Charles Blotting, The Bitter End, Inc.
Costs:	\$1,500,000
Use:	Bar
Certified:	January 24, 2003
Floor area:	7,500 sf
Project:	GHIRARDELLI ANNEX
Location:	San Francisco, San Francisco County
Owner:	Alfonse A. Boro, Jr., Boro Trust
Costs:	\$424,199
Use:	Retail and Offices
Certified:	May 27, 2003
Floor area:	8,000 sf
Project:	MERRITT BUILDING
Location:	San Francisco, San Francisco County
Owner:	William Lightner, Millennium Play, LLC
Costs:	\$6,550,000
Use:	Offices
Certified:	July 18, 2003
Floor area:	61,200 sf
Project:	530 RAMONA STREET
Location:	Palo Alto, Santa Clara County
Owner:	Frank Crist, Manager, Ramona 530, LLC
Costs:	\$2,498,986
Use:	Retail and Office
Certified:	March 27, 2003
Floor area:	11,397 sf
Project:	DEVILBISS HOTEL/BUCKHORN RESTAURANT BUILDING
Location:	Woodland, Yolo County
Owner:	John Pickerel, Houkan Dissbee Partnership
Costs:	\$458,708
Use:	Restaurant
Certified:	May 27, 2003
Floor area:	Useable, 14,136 sf (ground floor and basement)