State and Federal Preservation Tax Credits
Part 1 and Part A: Certification of Eligibility
Federal Credit: A historic building must be listed or eligible for listing in the National Register of Historic Places (NRHP), either individually or contributing to a historic district.

The building must be listed in the National Register within 30 months of claiming the federal credit.
Eligibility Requirements

**State Credit:** The building must be listed in the National Register, or designated as an RTHL or SAL *when the credit is claimed.*
Eligibility Requirements

Obscure Option: Certified Local Districts

A Certified Historic District is certified by the NPS as meeting substantially all of the requirements for the listing of districts in the National Register.

- The local designation **program and process** must be certified (typically through the CLG program).

- The local district **documentation** must substantially all of the requirements for the listing of districts in the National Register.

- The building must contribute to the significance of the district.

Sears Catalog Distribution Center Historic District
Dallas
Eligibility Requirements

Obscure Option: Certified Local Districts

How Obscure? Only five in Texas:

Dallas

• Edison/La Vista Court
• Harwood Street Historic District
• State-Thomas Historic District
• Sears Catalog Distribution Center Historic District

San Antonio

• Brooks School of Aerospace Medicine
Properties eligible for listing in the National Register posses historic **significance** and retain **integrity**.

Only one of the four criterion must be met:

A. Association with historic events or activities
B. Association with important persons
C. Distinctive design or physical characteristics
D. Potential to provide information about prehistory or history

Washington Hotel
Greenville
Integrity
The ability of a property to convey its significance

Abilene Courts
Abilene
Significance
Criterion A: Historic events or activities

Johnson Rooming House, Dallas

Colored Knights of Pythias Lodge, Dallas

Lerma's Nite Club, San Antonio
Significance
Criterion B: Association with Important Persons

Katherine Ann Porter House
Kyle, Hays County

Galvan Ballroom
(Rafael Galvan)
Corpus Christi
Significance
Criterion C: Distinctive design or physical characteristics

East Main Street Historic District, Pflugerville

Masonic Temple, Fort Worth

600 Building
Corpus Christi
Significance
Criterion D: Information Potential

Perez Rancho and Delores Crossing
San Antonio
Some properties are eligible only if special criteria are met

A: Religious properties
B: Moved properties
C: Birthplaces or Graves
D: Cemeteries
E: Reconstructed properties
F: Commemorative properties
G: Properties that have achieved significance within the last 50 years
How long does it take to get a property through the nomination process?

Expect the process to take at least a year, perhaps longer, depending on

- the type and complexity of the property
- how quickly documentation can be properly assembled
- the Texas State Board of Review Board schedule
- THC staff workload

San Jacinto Building, Beaumont
Federal Credit: Part 1

- Required for all projects unless the building is individually listed in the NRHP.
- The Part 1 must demonstrate that the building meets at least one of the National Register criteria and retains integrity.
- THC staff reviews Part 1 and makes recommendations to the NPS.
  - Staff may recommend revisions be made prior to submission to the NPS.
- NPS staff (National Register) makes the final determination.
- No appeal process, except to list the building in the NRHP.

Dallas Coffin Company
Dallas
State Credit: Part A

- Required for all projects, even if building is individually listed in the NRHP.
- Reviewed and approved by THC.
Part 1 and Part A may demonstrate that a building is **individually eligible** for listing in the NRHP.
Part 1 and Part A may demonstrate that a building contributes to the significance of a listed district.
Part 1 and Part A may demonstrate that a building (or buildings) contribute to a NRHP-listed **functionally-related complex** (type of district)

**Certification of Eligibility**

Texarkana Jr. College and Texas High School

CONTRIBUTING:
1 – Texarkana Jr. College (1927)
2 – Texas High School (1929)
3 – Auditorium (1930)
4 – Rehearsal Hall (in use location since 1952)
5 – Band Hall (1956)
6 – Biology & Chemistry Bldg. (1961)

NONCONTRIBUTING:
7 – Office (c. 1970s)
Part 1 and Part A may demonstrate that a building will contribute to the significance of a potential NRHP district.
Part 1 and Part A may demonstrate that a building in a listed district will contribute to the significance of the district if the nomination is amended.

Amendments may include changes the district boundary.
Amendments may include changes to the district’s period of significance or areas of significance.
Part 1 is also required to demonstrate that a building *does not contribute* to a listed district, allowing owner to *alter/demolish* a noncontributing building in the course of rehabilitation of another building.
Completing the Applications

Building is Individually Listed
Level of Difficulty: EASY!

Federal: No Part 1 Required (unless multiple buildings)

State: Part A required

Required Documentation:
Current photos

ALL Part A and Part 1 Forms REQUIRE CURRENT PHOTOS

Travelers Hotel
San Antonio
Completing the Applications

*What is Adequate Photo Coverage for the Part 1 and Part A?*

Current photographs of property, showing:

- the building and its site and landscape features prior to alteration if rehabilitation has been completed.
- the property along with adjacent properties and structures on the street.
- interior features and spaces adequate to document significance.

Vineyard Manor
Amarillo
What is Adequate Photo Coverage for the Part 1 and Part A?

Photograph EVERY elevation

Vineyard Manor
Amarillo
Completing the Applications

*What is Adequate Photo Coverage for the Part 1 and Part A?*

Include **general** interior photos

Vineyard Manor
Amarillo
What is Adequate Photo Coverage for the Part 1 and Part A?

Photograph ALL buildings and structures on the property.

Markward Homestead, Lampasas
Completing the Applications

Building Contributes to Listed District
Level of Difficulty: MODERATELY EASY

Federal: Part 1 Required
State: Part A required

Required Documentation:
• Brief description (half page)
• Brief statement of significance (half page)
• Historic photos if available
• Refer to the National Register nomination documentation

Stratton Building, 800 Austin Ave.
Waco Downtown Historic District
Completing the Applications

Building is Individually Eligible
Level of Difficulty: **ADVANCED – Hire a Professional**
**Qualified Expense**

Federal: Part 1 Required
State: Part A required

Documentation comparable to a NRHP nomination

- Full description (interior and exterior)
- Statement of significance, identifying:
  - NR Criteria claimed
  - Areas of significance
  - Period of significance
- Historic photos, if available
- Historic and current plans, maps

National Register nomination is **required**.
Allow at least one year for listing to be approved.

One Main Place (1964-68)
Dallas
Completing the Applications

Building Will Contribute to Listed District if Nomination is Amended
Level of Difficulty: ADVANCED – Hire a Professional

Federal: Part 1 Required
State: Part A required

- Documentation comparable to a National Register nomination amendment
  - National Register nomination amendment will be required
- May require additional review time if NR boundary change is necessary
  - Nomination amendments are less common that new NR listings

Hammond Building
Southern Pacific Depot Historic District, San Antonio
Completing the Applications

Building Will Contribute to Listed District if Nomination is Amended

1. Amendment to Reclassify Properties to “Contributing” Status

Additional Documentation Required

- Justification for the change in status

September 2014

March 2016
Completing the Applications

Building Will Contribute to Listed District if Nomination is Amended

2. Amend NR District’s Period or Area(s) of Significance

Additional Documentation Required

- Revised Statement of Significance to include new information
- May require resurvey of district
Completing the Applications

Building Will Contribute to Listed District if Nomination is Amended

3. Amend NR District Boundary

NRHP Nomination amendment will require additional review time

Additional Documentation Required

- District Map Showing Area(s) to be Added
- Revised Statement of Significance
- Justification to Increase Boundary

Blake & Hinkle Building
Paris Commercial Historic District
Completing the Applications

Building Will Contribute to Listed District if Nomination is Amended

Amend NR District Boundary
Completing the Applications

Building Not Individually Eligible but Contributes to a Potential District
Level of Difficulty: SEEK PROFESSIONAL HELP

Federal: Part 1 Required
State: Part A required

Documentation comparable to a draft National Register district nomination

National Register nomination is **required** and will likely require the cooperation of other property owners and local government

Allow 1-2 years for listing to be approved.

Hayden Building
Proposed Cleburne Downtown Historic District
SEEK PROFESSIONAL HELP

THC staff will advocate for the **simplest strategy** on behalf of the property owner.

*Inquire with THC staff before preparing the tax credit forms if you have any questions.*
Completing the Applications

Building Not Individually Eligible but Contributes to a Potential District

Documentation comparable to a National Register **district** nomination

- Identify potential district
  - Map with boundaries highlighted and all properties identified as contributing or noncontributing
  - Photos of representative properties in district
- Written description
- Statement of significance, identifying:
  - NRHP Criteria
  - Areas of significance
  - Period of significance
- Historic photos if available
- Current photos of the building and other representative properties

Hayden Building
Proposed Cleburne Downtown Historic District
Completing the Applications

Building Not Individually Eligible but Contributes to a Potential District

Representative streetscapes

Include noncontributing buildings
Completing the Applications

THC staff will advocate for the simplest strategy on behalf of the property owner.

Inquire with THC staff before preparing the form if you have any questions.

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