

Making the Most of Your Historic Building

LOUISIANA TRUST FOR HISTORIC PRESERVATION

LOUISIANA DIVISION OF HISTORIC PRESERVATION

What makes a
building “historic”?



- ▶ 50+ years old
- ▶ Keeps most of its character



Revolving Fund & Easements

Revolving Funds & Easements

- ▶ Real Estate program for endangered historic properties
- ▶ Actively search for vacant or distressed buildings
- ▶ Support the active market; realtors protected
- ▶ Properties are marketed and sold with protective easements
- ▶ Proceeds are “revolved” into saving additional buildings







CREATIVE COMBINATION INC.
ALEX GONZALEZ
GENERAL CONTRACTOR
409-256-2254
-HISTORICAL RESIDENTIAL COMMERCIAL-



Saving Another Building



What we look for . . .





















Historic Salisbury
Foundation Inc.
**Historic Property
For Sale**
Historic Homes & Gardens
704-636-0103
www.historiclsalbury.org





FOR SALE
BY OWNER







2323

FOR SALE
HISTORIC
BUILDING
388.267.5220 • CTRHIST





Lowery-Brazier House (C. 1890) Restoration Project
A partnership between the Louisiana Trust for Historic Preservation
&
The City of Donaldsonville
Purpose: to preserve and restore structures of historic significance
and return them to productive use in historic communities.
The project is funded by the Louisiana Trust for Historic Preservation Revolving Fund,
The 1772 Foundation, and contributions from the preservation community.

THE 1772 FOUNDATION
Louisiana Trust for Historic Preservation
City of Donaldsonville

Donaldsonville, Louisiana
1000 West 1st Street
Donaldsonville, LA 70346
504-833-1111



CLAIBORNE ASSESSOR

SPEED LIMIT 25

IT'S SHOWTIME!
BRING BACK THE MUSIC!
TALENT SHOW
SAT. JUNE 10 7 PM
SPONSORED BY THE BOYS & GIRLS CLUBS

CLAIBORNE JUBILEE QUILT SHOW
HOMER CITY HALL
JUNE 9 & 10 9:30 AM - 3:00 PM

Protective Easements

- ▶ Insuring Owners' Wishes into the Future
- ▶ Protects historic features
- ▶ Requires continued maintenance
- ▶ Establishes a review process
- ▶ Protects in perpetuity

Historic Preservation Can:

- ▶ Be an Alternative to Demolition
- ▶ Eliminate Blight & Code Violations
- ▶ Strengthen Communities
- ▶ Increase Property Values & Tax Base
- ▶ Create New Jobs & Promote Tourism
- ▶ Lessen Pressure on Landfills
- ▶ Maintain Community Identity & Pride



You can help . . .

- ▶ Identify Endangered Properties
- ▶ Tell Others about LTHP's new Revolving Fund Program
- ▶ Join, Renew or Increase your Membership with LTHP





A collection of authentic exterior American colors, taken from the archives of Sherwin-Williams.

EXTERIOR PRESERVATION PALETTE

COLOR



SHERWIN-WILLIAMS

Louisiana Trust Members Receive Substantial Discounts at Sherwin-Williams Paint Stores Nationwide



Designations

&

What They Mean

Designations

- ▶ LOCAL Historic Districts & Landmarks
- ▶ Louisiana STATE Cultural Districts
- ▶ NATIONAL Register Listing –
Individual or Districts
- ▶ Main Street Communities



Local Districts

- ▶ Establish Design Guidelines
- ▶ Historic Preservation Commission
- ▶ Review exterior modifications and new construction
- ▶ Based in Zoning Ordinances
- ▶ Certificate of Appropriateness prior to Building Permit



LA Cultural District

- ▶ Creates a Hub of Cultural Activity
- ▶ Designated by the Municipality
- ▶ Tax exemption for sale of original artwork
- ▶ Opens the door to use of rehabilitation tax credits



National Register of Historic Places

- ▶ Honorary Designation – No Restrictions or Protection
- ▶ Threshold of Eligibility for Federal Tax Credit Projects
- ▶ If Heavily Modified, Designation can be Removed





**A program of the Louisiana
Cultural Economy Initiative**

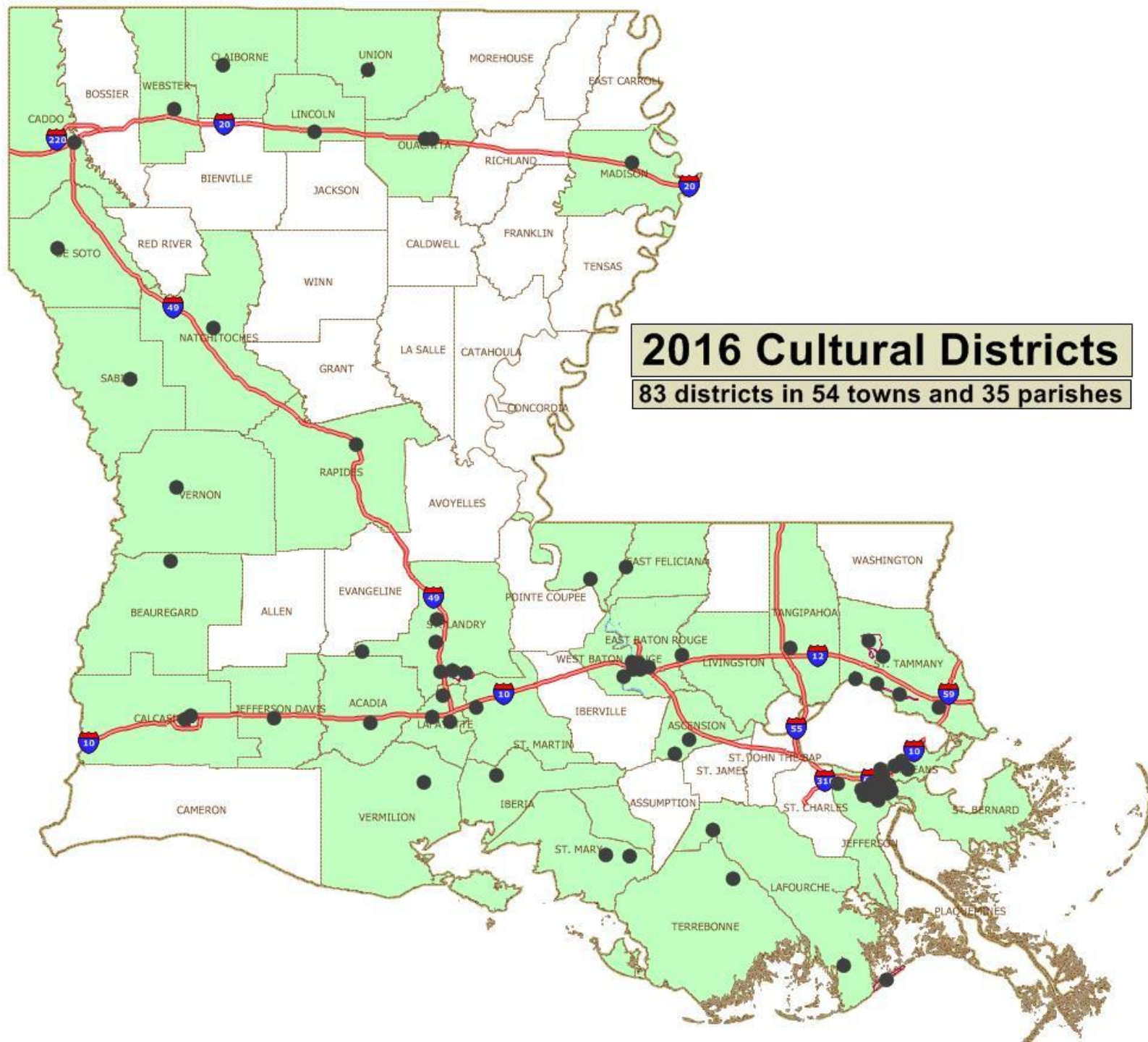
**Under the direction of the
Office of the Lt. Governor
Office of Cultural Development
Division of the Arts**

Program Purpose

For local governments to revitalize communities by creating locally driven hubs of cultural activity

Benefits

Increased cultural activity, occupancy, commerce, jobs, and sense of community identity



Program Incentives

1. Historic Preservation – expands eligibility of state historic tax credits for rehabilitation of commercial and residential structures to cultural districts
2. Visual Arts and Crafts – state and local sales tax shall not apply to original, one-of-a-kind works of art

2015 Annual Report Results

- **Rehabilitation Historic Buildings**– 483 commercial, 85 residential applications, with total \$ leveraged about 1.7 B
- **Sales Tax Exemptions**– 1,400 businesses, 240 organizations, and 3,949 artists benefitted, representing almost \$10 million of original art sales
- **Hubs of Cultural Activity**– 2,411 cultural events, 5.6 million people
- **Vacant Buildings**– Vacancy rate decreased by 2% - 15%
- **New Businesses**– 453 net growth in cultural businesses, 29% are art/cultural
- **Program Recognition as Model**– Mayors' Institute on City Design's (MICD), *Creative Placemaking*



Application Guidelines and Form available online

www.crt.la.gov/cultural-development/arts/cultural-districts

Deadline is March 1, 2017

Gaye Hamilton, Cultural District Program Manager at
Phone: 225.342.8161 or Email: ghamilton@crt.la.gov

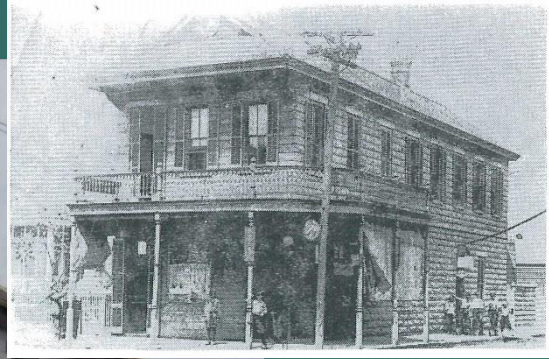
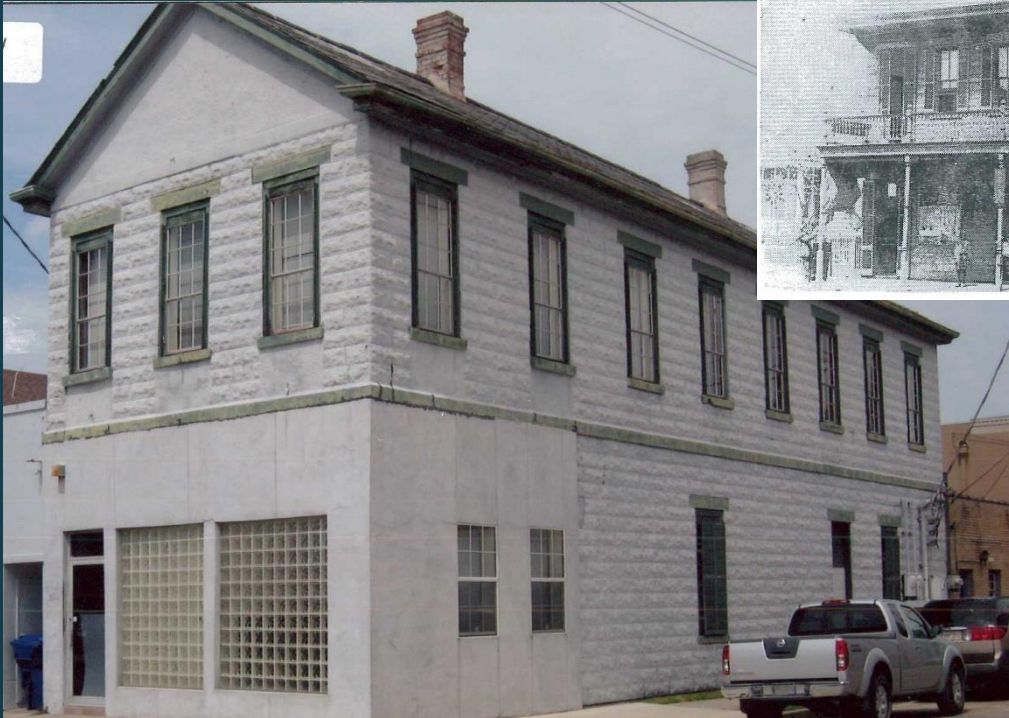
Rehabilitation Incentives

Andrea McCarthy
Tax Credit Reviewer
LA Division of Historic Preservation

20% Federal Rehabilitation Tax Credit Program

25% State Commercial Tax Credit Program

18.5% State Residential Tax Credit Program



Federal Rehabilitation Tax Credit

Partners: National Park Service and the IRS

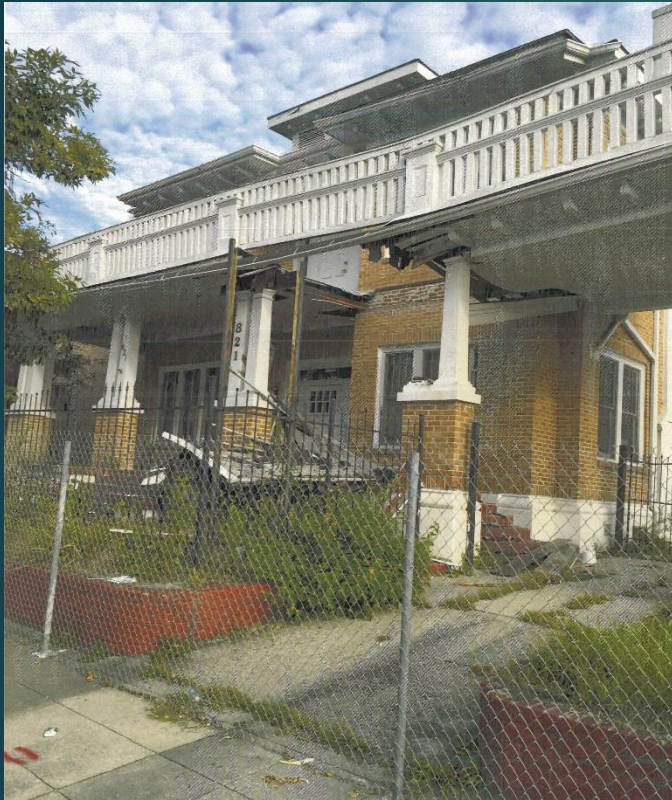
Building must be in a National Register District or Individually Listed

Credit can be used for 20 years, but cannot be transferred or sold



25% State Commercial Tax Credit

Partner: Louisiana Department of Revenue
Credit Issued for year building Placed into Service
Can be sold or transferred



Before

821 Main St.
Baton Rouge
\$1.25 million

After



State Residential Tax Credit

Before

518 Louisiana
Baton Rouge
\$133,125



After



Partner: Louisiana Department of Revenue

Credit Awarded the year building Placed into Service

Refundable credit ; 1/5 issued for 5 years

Is this right for me?



OR



Which program?

INCOME-PRODUCING/COMMERCIAL USE: - NO CAP

20% FEDERAL HISTORIC REHABILITATION TAX CREDIT

25% STATE COMMERCIAL TAX CREDIT

OWNER-OCCUPIED RESIDENTIAL: - CURRENT CAP \$18,500

18.5% STATE RESIDENTIAL TAX CREDIT

36% STATE RESIDENTIAL TAX CREDIT – VACANT/BLIGHTED

Qualifying building

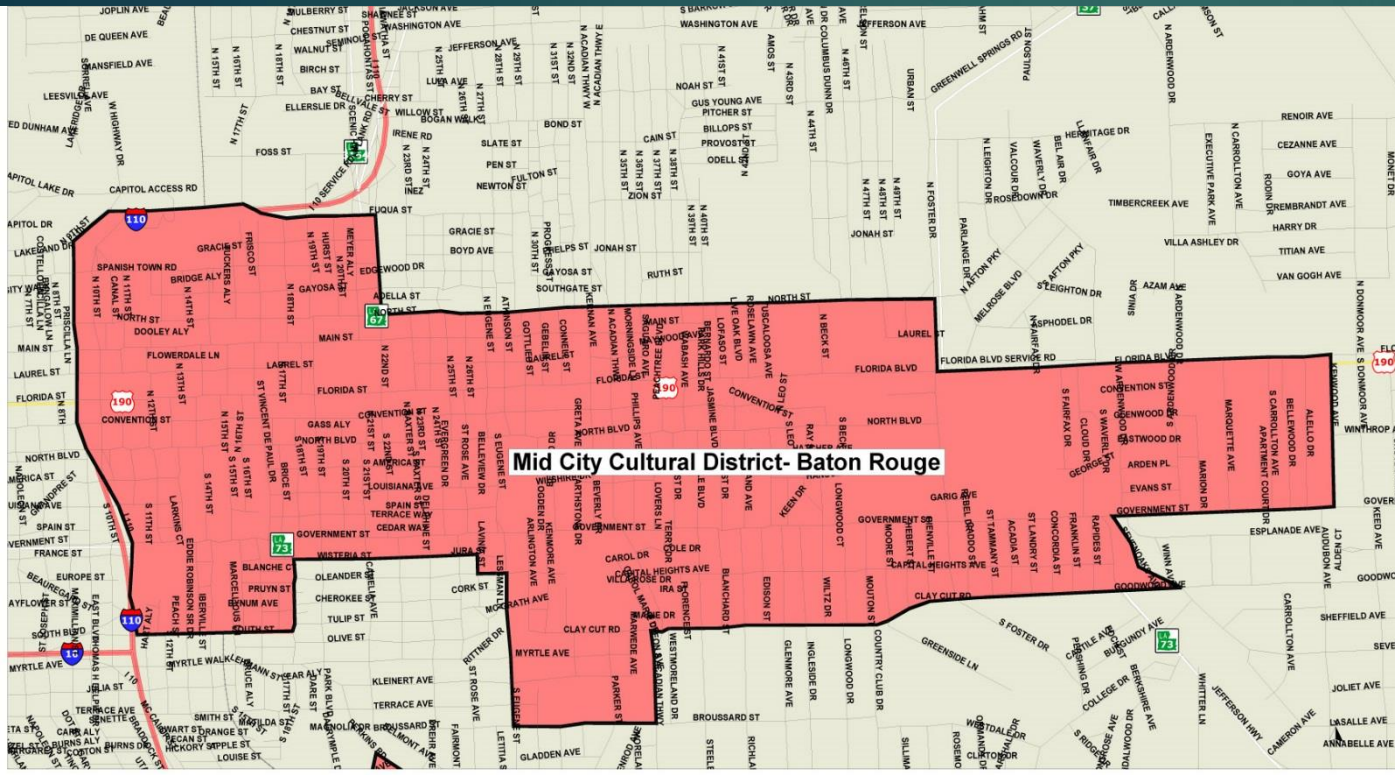
GEOGRAPHY – WITHIN A DISTRICT

AGE: 50+ YEARS

INTEGRITY: DOES IT LOOK HISTORIC?

Baton Rouge Cultural Districts

Mid-City, Old South, Arts & Entertainment, Perkins Road, Bocage (Baton Rouge DDD)



Nearby Cultural Districts:
St. Francisville, Jackson, Denham Springs,
Donaldsonville

<http://www.crt.state.la.us/cultural-development/arts/cultural-districts/index>

Rehab Tax Credits FY 14-15

Applications Processed

1,303

Buildings Rehabilitated

184

Construction Jobs Maintained/Created

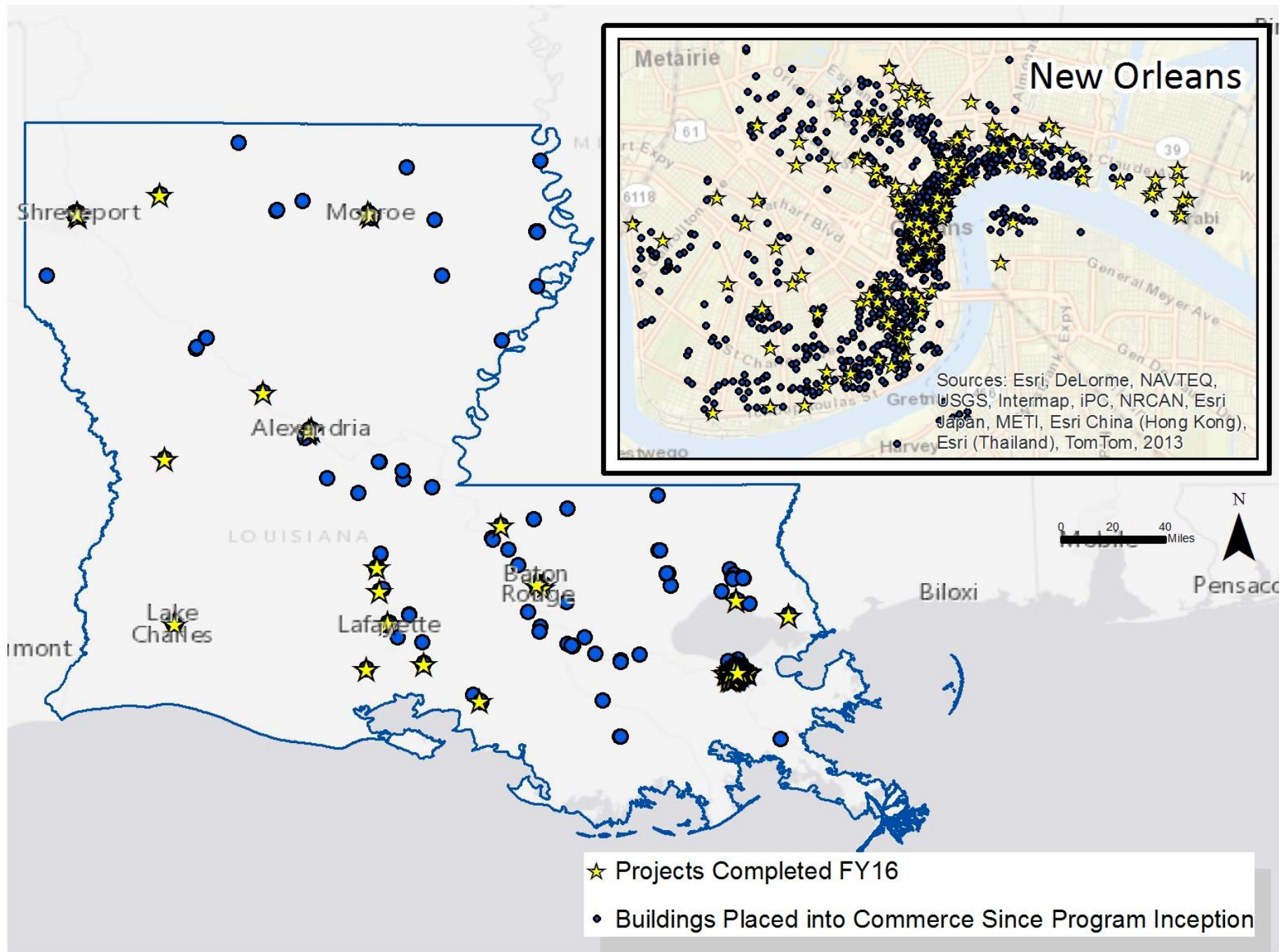
4,280

Total Jobs Maintained/Created

8,988

Directed Investment in the Rehabilitation of Louisiana's
Historic Buildings

\$406,610,231



- OFFICE OF CULTURAL DEVELOPMENT
- DIVISION OF HISTORIC PRESERVATION
- NATIONAL REGISTER
- SECTION 106 REVIEW
- TAX INCENTIVES**
- TAX ADJUSTMENTS
- Tax Incentives**
- GRANTS
- CERTIFIED LOCAL GOVERNMENT
- LOUISIANA MAIN STREET
- LOUISIANA CULTURAL RESOURCES MAP
- UNIQUELY LOUISIANA: HISTORIC PRESERVATION EDUCATION
- NATIONAL PARK SERVICE HISTORIC PRESERVATION FUND GRANTS
- LOUISIANA HISTORIC STANDING STRUCTURES SURVEY
- LOUISIANA STATE PLAN (SHPO)
- EDUCATIONAL RESOURCES
- STAFF
- EMPLOYMENT OPPORTUNITIES

DIVISION OF HISTORIC PRESERVATION TAX INCENTIVES



- FEDERAL REHABILITATION TAX CREDIT
- STATE COMMERCIAL TAX CREDIT
- STATE RESIDENTIAL TAX CREDIT
- FEDERAL 10% CREDIT FOR NON-HISTORIC BUILDINGS
- STACKING THE FEDERAL AND STATE COMMERCIAL TAX CREDIT PROGRAMS
- SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION
- FREQUENTLY ASKED QUESTIONS
- ADDITIONAL RESOURCES
- HISTORIC TAX CREDIT UPDATE
- LOUISIANA DOWNTOWN DEVELOPMENT DISTRICTS

on Tax Credits

... preservation and continued use of historic buildings by offering economic incentives for their... a Division of Historic Preservation administers three historic rehabilitation tax credit programs: the... illitation Tax Credit Program and the 25% State Commercial Tax Credit Program, both for income-... producing buildings; and, the 25% State Residential Tax Credit Program, for owner-occupied historic structures.

These programs have helped preserve many historic buildings throughout Louisiana. They not only offer an incentive to preserve historic buildings, but also act as a major force in economic development. The use of tax credits encourages private sector rehabilitation of historic buildings and is one of the most successful and cost effective community revitalization programs. All three programs generate jobs and create commercial, residential, and industrial spaces within historic buildings.

A tax credit is a direct, dollar for dollar, reduction in the amount of money a taxpayer must pay in taxes for a given year. For example, if a taxpayer owes \$5,000 in taxes to the Internal Revenue Service or Department of Revenue, but has a \$3,000 credit, he only pays \$2,000. Thus he pockets the \$3,000 he would otherwise have to pay in taxes. A credit is much better than a deduction which merely reduces a taxpayer's income and puts him in a lower tax bracket.

Time and time again, we hear that these programs make the numbers work for development projects. Louisiana is consistently one of the top ten performing states in the nation, both for the number of historic rehabilitation projects completed and dollars leveraged. To date, historic rehabilitation tax credits have leverage over \$3.7 billion in investment in historic properties in Louisiana alone.

All three of the optional, yet restrictive programs listed below are administered by the Louisiana Division of Historic Preservation. Each program may be used independently, but there are certain instances where the all three programs, or some other combination thereof, may be used together.

Federal Historic Rehabilitation Tax Credit Program

A 20% federal income tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the National Park Service to be "certified historic structures." The Division of Historic Preservation and the National Park Service review projects to ensure their compliance with the Secretary of the Interior's Standards for Rehabilitation. The Internal Revenue Service defines qualified rehabilitation expenditures on which the credit may be taken.

State Commercial Tax Credit Program

A 25% state income tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the Division of Historic Preservation to be "certified historic structures." The Division of Historic Preservation reviews projects to ensure their compliance with the Secretary of the Interior's Standards for Rehabilitation. The Louisiana Department of Revenue defines qualified rehabilitation expenditures on which the credit may be taken.

State Residential Tax Credit Program

A 25% state income tax credit is available for the rehabilitation of owner-occupied historic homes, as determined by the Division of Historic Preservation. Each project is reviewed to ensure compliance with the Secretary of the Interior's Standards for



Find Louisiana Cultural Development on Facebook

OLG and DCRT
Strategic Plan
2014-15 through 2018-19

did you know?

Quality - Louisiana State Museums

95% of State Museum's visitors strongly agreed or

- OFFICE OF CULTURAL DEVELOPMENT
- DIVISION OF HISTORIC PRESERVATION
- NATIONAL REGISTER ▶
- SECTION 108 REVIEW ▶
- TAX INCENTIVES ▶
- TAX ABATEMENTS
- GRANTS ▶
- LOUISIANA ARCHITECTURE: A HANDBOOK ON STYLES ▶
- CERTIFIED LOCAL GOVERNMENT ▶
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DIVISION OF HISTORIC PRESERVATION TAX INCENTIVES SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION

The [Secretary of the Interior's Standards for Rehabilitation](#) provide a list of ten guidelines that must be met when rehabilitating a historic property for its new, modern use. Following these Standards ensures that the historic character of the property is maintained but that it will be safe and comfortable for its current inhabitants. There is a wealth of guidance available for the interpretation of these Standards. Every Part 2 or Part B that is submitted to the Louisiana Division of Historic Preservation is reviewed for conformance with these Standards.

In Louisiana, we see a number of the same Standards issues time and time again. When planning your rehabilitation project, make sure to keep the following in mind:

- Spray foam insulation is rarely approved as an appropriate insulation treatment.
- Historic windows should be retained and repaired, rather than replaced.
- The use of a replacement siding material on the facade is not approved.
- Sand blasting and other forms of abrasive cleaning are rarely, if ever, approved.
- Patchy plaster finishes are not approved. Historic plaster over brick, even fireplaces, must be retained.
- The first rooms in a shotgun-style house must remain unaltered.
- Sealers applied to masonry must be breathable and have a matte finish.

Accessibility	Accessory Buildings	Architectural Character	Door Openings
Energy Efficiency	Exterior Design Issues	Exterior Maintenance	Gas Stations
Masonry	HVAC Systems	Interior Design/Maintenance Issues	Landscapes
Log Buildings	Mothballing	New Additions	Parking
Porches	Roofing	School Buildings	Shotgun Floorplans
Signs and Awnings	Storefronts	Windows	

Accessibility

- [Preservation Brief 32: Making Historic Properties Accessible](#)
- [Interpreting the Standards 53: Designing New Additions to Provide Accessibility](#)
- [Codes and Regulatory Requirements for Rehabilitating Historic Buildings](#)

Accessory Buildings

- [Preservation Brief 20: The Preservation of Historic Barns](#)

Architectural Character

- [Preservation Brief 17: Architectural Character--Identifying the Visual Aspects of Historic Buildings as an Aid to Preserving Character](#)



Certified Local Governments & Main Street Communities

Ray Scriber

Louisiana Main Street Director



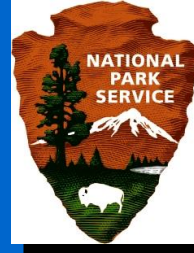
Certified Local Governments



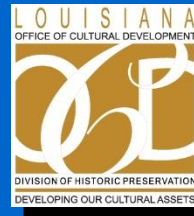
Certified Local Governments



The Partners



Federal



State



Local



Citizen

Certified Local Governments

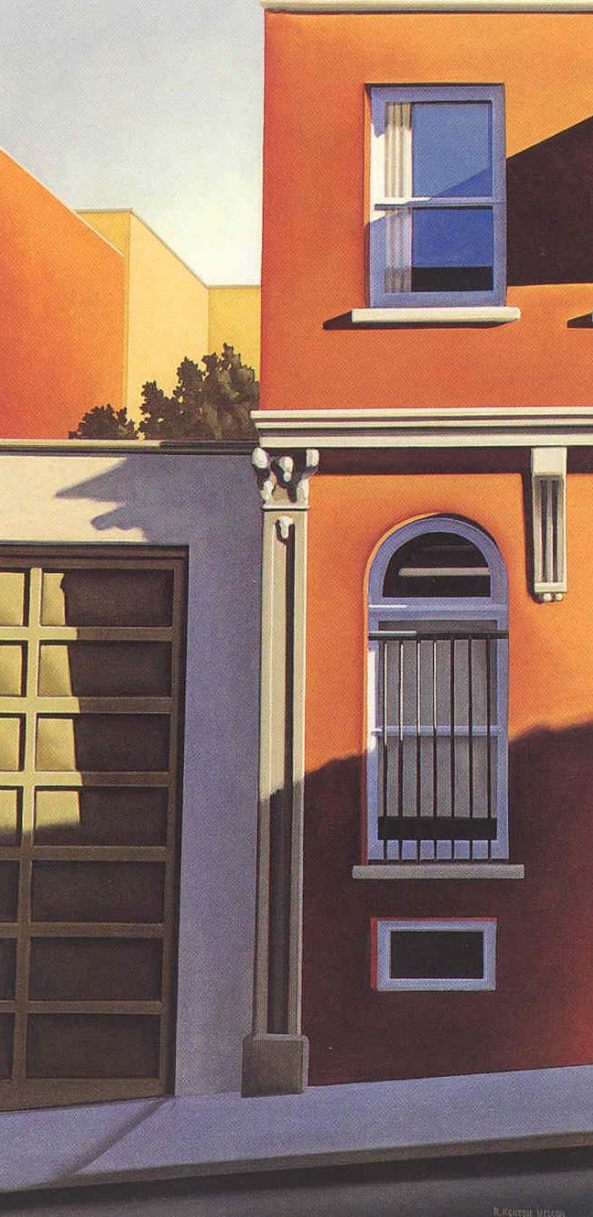


The Purpose

To promote historic preservation at the grassroots level across the nation by:

- Developing and maintaining local historic preservation programs that will influence the zoning and permitting decisions critical to preserving historic properties
- Ensuring the broadest possible participation of local governments in the national historic preservation program while maintaining preservation standards established by the Secretary of the Interior

Certified Local Governments



The Benefits

Training for Historic District Commissions

Technical Support from Division of Historic Preservation staff

Eligibility for grant funds

Certified Local Governments



The Grants

Project Types:

- Architectural, historical, archaeological surveys
- Preparation of nominations to National Register
- Research & development of historic context information
- Staff work for historic preservation commissions
- Architectural, historical, archaeological surveys
- Writing or amending preservation ordinances
- Preparation of preservation plans
- Public information and education activities
- Development of publication of walking/driving tours
- Development of slide/tape shows, videotapes
- Training for commission members and staff
- Development of architectural drawings and specifications
- Preparation of façade studies or condition assessments
- Development of master plans
- Development of landscape architecture drawings

Certified Local Governments



The Responsibilities

- Enforce appropriate legislation for the designation and protection of historic properties
- Establish and maintain a qualified historic preservation commission
- Maintain a system for identifying historic properties
- Provide for public participation in the local historic preservation program
- Perform other agreed upon functions delegated to it by the State Historic Preservation Officer

Certified Local Governments



More info:

www.louisianahp.org

www.cr.nps.gov/hps/clg

www.legis.state.la.us

Artwork from [Picturing A Perfect World - The Paintings of](#)

[R. Kenton Nelson](#)



LOUISIANA

MEET

THE

NEIGHBORS

ON MAIN ST.



Main Street America 1945

About 90 percent
of all dollars earned in a
community were spent
in the community.

Trade area - 15 miles





Interstate Highway Act of 1956

LOUISIANA

MEET THE NEIGHBORS ON MAIN ST.





Today's trade area - more than 50 miles



LOUISIANA
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NEIGHBORS
ON MAIN ST.



Baton Rouge, LA

LOUISIANA
MEET
THE
NEIGHBORS
ON MAIN ST.



LOUISIANA

MEET THE NEIGHBORS ON MAIN ST.



LOUISIANA
MEET
THE
NEIGHBORS
ON MAIN ST.





New Orleans:

Broad Street

North Rampart

OC Haley

Old Algiers

Abbeville

Bastrop

Columbia

Crowley

Denham Springs

DeRidder

Donaldsonville

Eunice

Franklin

Hammond

Homer

Houma

Kenner

Leesville

Minden

Monroe

Morgan City

Natchitoches

New Iberia

New Roads

Opelousas

Plaquemine

Ponchatoula

Ruston

Slidell

Springhill

St. Francisville

St. Martinville

Thibodaux

Winnsboro



DESIGN

ORGANIZATION

PROMOTION

ECONOMIC VITALITY



Organizational Structure:

- Municipal Government
-or-
- Stand-Alone Non-Profit
-or-
- Program of Existing Non-Profit

Requirements:

- Paid Main Street Director
- Board of Directors

DeRidder



LOUISIANA

MEET THE NEIGHBORS ON MAIN ST.



DeRidder





Plaquemine

Bastrop 2001



Bastrop 2005



New Iberia 1996



New Iberia 2005



Winnsboro



Winnsboro





Why are Downtowns Important?

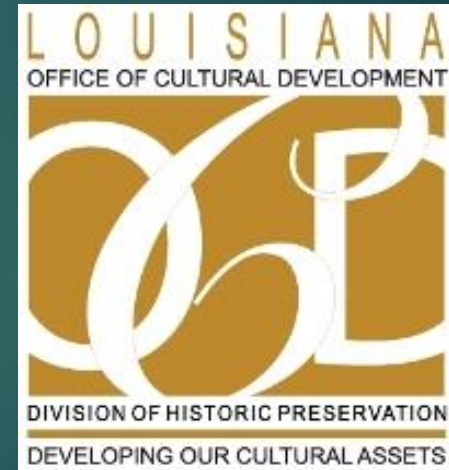
- Downtown is a symbol of community economic health, local quality of life, pride and community history.
- A vital downtown retains and creates jobs, which also means a stronger tax base.
- Downtown is a good incubator for new small businesses.
- A vital downtown reduces sprawl.
- A healthy downtown protects property values.
- Downtown districts become tourist attractions.



Louisiana  *Trust*
for HISTORIC PRESERVATION

LTHP.org

318.267.5220



crt.state.la.us

225.342.8160

Fall 2017 Ramble – Washington, LA
Saturday, October 28