

National Register of Historic Places

The National Register of Historic Places is the nation's list of properties worthy of preservation. These properties are recognized by the National Park Service (U.S. Department of the Interior) as worthy of preservation for their local, state, or national significance in the areas of American history, architecture, archaeology, engineering or culture. The program in Ohio is administered by the Ohio Historic Preservation Office of the Ohio Historical Society.

In general, properties eligible for the National Register, should be at least 50 years old, retain their historic integrity and meet at least one of the four National Register criteria. Benefits of listing in the National Register include recognition of its significance, which can lead to greater awareness of appreciation for the property; eligibility for use of the 20% Historic Rehabilitation Tax Credit for the certified rehabilitation of income-producing properties; and a certain level of protection through reviews of federally-funded or assisted projects that might have an adverse impact on the property. Additionally, some funding programs use the National Register listing as a prerequisite for funding.

The National Register does not prevent the owner of the listed property from maintaining, repairing, altering, selling or even demolishing the property with other than federal funds. It does not obligate the owner to make repairs or improvements to the property, nor does it automatically make it subject to local design review.

For more information about the National Register program, contact the Ohio Historic Preservation Office (contact information listed below under Additional Sources of Information).

This Information about the National Register of Historic Places has been adapted from a fact sheet prepared by the Ohio Historic Preservation Office.

Publications

Several excellent publications – books, magazines, and pamphlets – are available to assist you in understanding the technology of older buildings and in learning about appropriate repair and rehabilitation treatments and techniques. These include the following:

Caring for Your Old House: A Guide for Owners and Residents by Judith Kitchen

For ordering information contact:

Preservation Press

John Wiley & Sons, Inc.

Professional Reference and Trade Group

605 Third Avenue

New York, NY 10158

Old Building Owners Manual by Judith Kitchen

Available for purchase:

Ohio Historical Society

Ohio History Store

1982 Velma Avenue

Columbus, Ohio 43211

(614) 297-2357

These publications offer useful guidance for planning repairs, restoration, or rehabilitation of older buildings. Techniques and principles can be applied to both commercial and residential structures.

The Old-House Journal

2 Main Street

Gloucester, MA 01930

(800) 234-3797

This is a monthly magazine oriented toward the do-it-yourself owner of an old building. Each issue contains several hands-on articles about appropriate repair, restoration, and rehabilitation techniques for buildings of all historical eras.

Traditional Building

69A Seventh Avenue

Brooklyn, NY 11217

(718) 636-0788

Originally published by the founder of *The Old-House Journal* (the two publications are unrelated), this periodical is technically oriented and is a great help in finding suppliers and specialists in old building preservation.

Additional Sources of Information

A number of other sources of information are readily available to those interested in historic architecture and the care and maintenance of older buildings. A listing of useful sites is included below.

Organizations

For assistance on historic preservation matters generally, you may contact Ohio's official state preservation agency, which is part of the Ohio Historical Society.

Ohio Historic Preservation Office

1982 Velma Avenue

Columbus, Ohio 43211-2497

(614) 298-2000

At the national level, the National Trust for Historic Preservation is a non-profit preservation organization that conducts conferences and has published numerous books and pamphlets about preserving issues. The Trust's publications on tax incentives and the economic aspects of preserving old buildings are especially helpful.

National Trust for Historic Preservation

1785 Massachusetts Avenue, NW

Washington, D.C. 20036

(202) 673-4000

or

National Trust for Historic Preservation

Midwest Regional Office

53 West Jackson Boulevard, Suite 350

Chicago, IL 60604

(312) 939-5547

For information about downtown and commercial district revitalization, Downtown Ohio, Inc. manages Ohio's Main Street program, offers educational and training programs for those involved with downtown revitalization and provides technical assistance to communities as they plan for the future. Heritage Ohio, which is housed in the same office, offers statewide programs and technical assistance regarding historic preservation issues. Both Downtown Ohio Inc. and Heritage Ohio are non-profit membership organizations.

Downtown Ohio, Inc. and Heritage Ohio

846 ½ East
Main Street

Columbus, Ohio 43215

(614) 258-6200

Preservation Ohio (formerly Ohio Preservation Alliance) is a non-profit statewide preservation organization. It sponsors the Turner Institute for Historic Preservation, which offers programs, lectures and training on issues important to preservationists; and has established a preservation easement program to accept donations of facade and preservation

easements to ensure the long-term preservation of important Ohio properties.

Preservation Ohio

31 East
High Street

4th Floor, Suite 400

Springfield, Ohio 45502

(937) 325-6299

Websites

This website includes information about the Ohio Historic Preservation Office, the National Register program and a list of National Register properties in Ohio. By clicking on Preservation Toolbox, and then Old Building Owner's Links, the user can download copies of the National Park Service's *Preservation Briefs*. A list of the briefs is included elsewhere in this appendix.

This website contains information about conferences, educational programs and an extensive list of links to other preservation websites.

www2.cr.nps.gov/freepubs.htm This National Park Service site provides a list of free Heritage Preservation Services publications that can be ordered online.

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www2.cr.nps.gov/ This site is about the Heritage Preservation Services offered by the National Park Service including information about programs such as the Investment Tax Credit for the Rehabilitation of Historic Buildings; training and conferences; preservation legislation; and a preservation bookstore. It also has an interactive class on the use

of the *Secretary of the Interior's Standards for Rehabilitation of Historic Buildings* designed for use by historic building owners, architects, contractors, developers and members of design review boards.

The Historic Rehabilitation Tax Credit

Federal tax legislation in 1981 and 1986 created a Historic Tax Credit to encourage investment in historic structures. The credit is available for historic buildings listed in the National Register of Historic Places, either individually or as part of a registered historic district. To use the credit, a building must be "income-producing" - used for industrial, commercial, office, or residential rental purposes; the Rehabilitation must be "substantial" - that is, the Rehabilitation must cost as least as much as the adjusted basis in the property or \$5,000, whichever is greater; and the rehabilitation work must be certified as complying with the Secretary of the Interior's Standards for Rehabilitation.

The Historic Tax Credit has been a major investment incentive for nearly three decades and has resulted in the Rehabilitation of tens of thousands of historic properties. The several billion dollars invested in these properties have revitalized many neighborhoods, commercial districts and entire communities. Ohio communities, large and small, have used the historic tax credit in a wide variety of projects ranging from rehabilitation of single-family homes for rental to large downtown buildings in Ohio's major cities.

The Historic Tax Credit is a credit of 20% of the cost of the building's rehabilitation and is taken as a credit against federal income taxes owed by the building's owner. Because the tax credit is a dollar-for-dollar reduction of tax liability, the effect of the tax credit is the same as a 20% discount on the cost of the rehabilitation. The acquisition cost of the building cannot be counted as part of the amount on which the credit is taken, nor may the cost of additions or enlargements to buildings. When rehabilitation is complete, the depreciable basis of the property must be reduced by the amount of the credit.

To ensure that rehabilitation projects meet the required standards, each project must be "certified" as appropriate to the historic character of the building. There is a two-step application process in which a proposed rehabilitation is reviewed first by the staff of each state's Historic Preservation Office, and then by the staff at the National Park Service in Washington, D.C. Applicants are encouraged to apply for certification well in advance of beginning any rehabilitation work.

Because buildings owner's tax situations can vary, anyone considering use of the Historic Tax Credit should consult his or her tax adviser before proceeding. Staff members at the Ohio Historic Preservation Office are available to answer questions regarding the certification process.

This information about the Historic Tax Credit has been adapted from a sheet prepared by the Ohio Historic Preservation Office.