



## Historic Preservation Tax Incentives Program

Technical Preservation Services  
National Park Service

### Interpreting and Applying the Secretary of the Interior's Standards for Rehabilitation

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The goal of the Historic Preservation Tax Incentive program is the rehabilitation and successful reuse of historic properties. Program regulations define rehabilitation as “the process of returning a building or buildings to a state of utility, through repair or alteration, which makes possible an efficient use while preserving those portions and features of the building and its site and environment which are significant to its historic, architectural, and cultural values as determined by the Secretary [of the Interior].” (36 CFR 67.2(b)). This accommodation of change is basic to the process of rehabilitation and distinguishes it from restoration. It is the owner’s choice as to what or how much work will be undertaken in a project. There is no requirement that missing historic features be restored, that intrusive or incompatible additions be removed, or that insensitive, non-historic changes be reversed.

A project meets the Standards when the overall effect of all work on the property is one of consistency with the property’s historic character. The Guidelines for Rehabilitating Historic Buildings are intended to assist in applying the Standards, but they are not codified as program requirements. Divided into “Recommended” and “Not Recommended” treatments, the Guidelines are designed to assist building owners in planning rehabilitation projects that meet the Standards. Each property exhibits a unique set of conditions; thus, the evaluation of any single aspect of the proposed work can only be made in the context of those conditions and all the other work that constitutes the project. In some cases, a single aspect of a project may not be consistent with recommendations found in the Guidelines, yet its impact on the character of the property as a whole is small enough that the overall project meets the Standards. In other cases, similar work, in combination with numerous other treatments not recommended by the Guidelines, can contribute to a project not meeting the Standards.

The amount of change to features and spaces that can be accommodated within the Standards will vary according to the roles they play in establishing the character of the property. The Standards use language such as “distinctive feature” and “spaces that characterize a property,” suggesting that all features and spaces do not carry equal weight in determining the character of an historic property. This does not mean that features and spaces fit into absolute categories of either “character-defining” or not. Rather, the components of a property can be seen as falling into a continuum of importance.

The more important a feature or space is to the historic character of a property, the less it can be changed without damaging the character as a whole. On the other hand, aspects less critical to the historic character may be altered more substantially with less effect on the character of the building as a whole. However, even when the features being changed are minor, changes that are too numerous or radical can in some instances alter the overall character of the building.

Similarly, features and spaces that have been so substantially changed outside the period of significance or are so severely deteriorated as no longer to convey historic character can be more readily altered than those aspects of a property that retain a high degree of integrity. Historic character, however, is not readily lost through deterioration, and most deteriorated historic features must be replaced to match when they are beyond repair.

Determination that a project meets the Standards is based on the cumulative effect of all the work in the context of the specific existing conditions, evaluated through the professional review of the State Historic Preservation Office and the National Park Service.

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