

TAX CREDIT

FEDERAL DOLLARS IN SUPPORT OF PRESERVATION

REX GARMENT FACTORY New Orleans' historic Bywater District encompasses a wealth of old commercial buildings and warehouses like the Rex Garment Factory, built in 1930 and once part of the city's thriving manufacturing base. But as the New Orleans economy moved away from industry, factories suffered, and the Rex closed in the 1980s. Today it is known as the Bywater Lofts, an \$8.2 million transformation done with the help of federal preservation tax credits that retains the mercantile look in apartments and studio spaces for artists. While the interior was reconfigured for new use, the masonry façade was restored and the historic sewing floor is now an atrium, vented via original clerestory windows with period fans.

BLOUNT HARVEY DEPARTMENT STORE In a time when a shopping trip was meant to be special, department stores were designed with flair, and not just in the big cities. In 1920, a Greenville, North Carolina, street corner saw the construction of the two-story Blount Harvey building, designed to be both functional and expressive, with large windows on the second floor, decorative brick work, terra cotta rosettes, and other details at the cornice. Its interior featured pressed metal ceilings and wooden floors. In the 1960s, the store fell victim to changing tastes and demographics, and the exterior was modernized with a solid brick veneer. After standing vacant since 1985, the building was purchased by a local family, who embarked on a painstaking rehabilitation in 2005. The brick façade was removed to reveal the original exterior, and historic features inside received much needed repairs. The \$2.4 million rehab, done with the help of tax credits, brought the structure back to life, which now houses retail shops and serves as the focus of a downtown revitalization.

to qualify for tax credits *The new use must be income producing, the structure certified as historic, and the renovation in accordance with the Secretary of the Interior's Standards for Rehabilitation. The credit equals up to 20 percent of the project cost. The preservation tax credit program is administered by the National Park Service with IRS.*

contact point **web** www.nps.gov/hps/tps/tax/index.htm

Wedding Cake Mansion >>

One of the nation's most architecturally rich cities, Savannah treasures its past. Restorations are not uncommon, since the built environment is so much a part of the city's identity. In a recent project supported by a federal historic preservation tax incentive, one of Savannah's most-photographed landmarks became a boutique hotel for well-heeled travelers. Popularly known as the Wedding Cake Mansion, the house at 14 East Taylor Street is an extravagant Second Empire Baroque structure built in 1869. The group Luxury Living Savannah, which offers historic houses for rent, put nearly \$2 million into the rehab, which—since the new use was in-

THE GROUP LUXURY LIVING SAVANNAH, WHICH OFFERS HISTORIC HOUSES FOR RENT, PUT NEARLY \$2 MILLION INTO THE REHAB, WHICH—SINCE THE NEW USE WAS INCOME PRODUCING—QUALIFIED FOR THE INCENTIVE UNDER THE FEDERAL TAX CREDIT PROGRAM.

come producing—qualified for the incentive under the federal tax credit program. The house is actually one of a pair—a duplex built for rich 19th century urbanites. Grand houses like this one were built with cheap labor and abundant, inexpensive materials, so extravagance was not difficult to achieve. The original resident of 14 East Taylor was then-mayor Daniel Purse. The house one sees today is not the one built in 1869. In the latter half of the 19th century, a new style emerged in France, migrating to these shores shortly after the Civil War. Called Second Empire Baroque because of its popularity in the Paris of Napoleon III, it was characterized by elaborate ornamentation. Washington, DC's Executive Office Building is a monumental example of the style, which caught on notably for post offices and railroad terminals around the country. It also became fashionable for urban homeowners to redo their facades with Second Empire flourishes, a hot trend in New York and Boston. German architect Detlef Lienau brought the style to Savannah in 1869. The bay windows on the Wedding Cake Mansion, its surface façade, and its mansard roof are part of a Second Empire renovation done in 1897, a time that saw a transformation of Savannah. According to the National Trust guide to the city, "Local builders were applying vivacious relief surfaces to the older staid [classical] buildings." Second Empire in particular created "an amusing and fanciful street scene." The Wedding Cake Mansion's windows look out over Monterey Square, made famous by the book *Midnight in the Garden of Good and Evil*. Rehabilitation included window and plaster repairs, removing dropped ceilings, restoring the pressed metal above, and refinishing floors and interior woodwork.

