



## Historic Preservation Tax Incentives Program

Technical Preservation Services  
National Park Service

### Office Building Interiors

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In certain projects involving 20<sup>th</sup> - century office buildings, owners have sought to remove finished ceilings and leave new ducts, pipes, and chases exposed. The intent is to transform office interiors into “lofts” with a warehouse look. Such dramatic changes in appearance and character are *not acceptable* under the tax incentives program. The *Secretary of the Interior’s Standards for Rehabilitation*, the *Guidelines for Rehabilitating Historic Buildings* and *Preservation Brief 18: Rehabilitating Interiors in Historic Buildings* all confirm that altering interior finishes to such a degree can mean that a project will not preserve a building’s basic historic character.

Owners and architects should be reminded that removing and eliminating ceiling finishes and running exposed ducts and pipes to create a warehouse character is an unacceptable treatment. Such an approach is also unacceptable even when a building’s historic ceilings have been replaced previously with non-historic suspended ceilings. In most cases, these treatments impose a new *character* and may preclude certification. Rehabilitated office buildings should have finished ceilings and concealed ducts, pipes, and chases. The general point is that giving office buildings a warehouse or “loft” look does not meet the Secretary of the Interior’s Standards for Rehabilitation.

Beyond the question of specific treatments, these projects raise the fundamental issue of Standard 1. That standard governs a building’s use: “A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.” If an office building cannot be converted into a new use without a radical change in its historic character, then the owner should either select a different use for that building or rehabilitate a different building.

See also a related topic, “Exposing interior masonry walls and ceilings.”

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