



Historic Preservation Tax Incentives Program

Technical Preservation Services
National Park Service

Very Large and Diverse Historic Properties Listed in the National Register As Historic Districts

Some very large historic properties listed in the National Register as historic districts were designed to function as self-contained communities. Large military bases and medical, university, and corporate campuses are some of these properties. These properties served numerous and complex uses and were developed over a period of many years. They typically include scores or even hundreds of buildings (although the number of buildings alone is not their defining characteristic). They may have many structures other than buildings, and feature a variety of landscapes. Sometimes covering hundreds of acres, these properties can approach the complexity of towns or even small cities.

In these cases, NPS will use the National Register nomination, the Part 1 documentation and any other available information to determine which structures, sites and environments functioned in effect as separate properties and which structures, sites and environments were “functionally related historically” in a distinct usage-related grouping (for example, a house and dependent garage or clustered recreational buildings on base).

The rehabilitation of structures that functioned together historically as a discrete, related group, along with their related sites and environment, will be considered as a single project for review purposes, and will be reviewed according to standard procedures governing multiple building projects. In such cases, NPS will not issue final certification until all rehabilitation work on the functionally related structures, and their sites and environments is completed. If the structures have separate owners, (or qualified long-term lessees), then the rehabilitation of functionally related structures within each ownership parcel will be reviewed together unless the Secretary considers that the ownership has been reconfigured to avoid review.

The rehabilitation of buildings deemed to have functioned essentially as separate properties will be reviewed as separate projects regardless of ownership, as with any other rehabilitation involving multiple buildings that were not functionally related historically. Final certifications in these cases will be issued when each building is completed.

In no case, however, will portions of buildings be divided into separate projects. “Portions of buildings” applies both to parts of whole buildings and to formerly separate buildings that were combined into larger structures during the period of significance.

Properties of the kind under discussion here can involve complicated ownership arrangements, including multiple layers of ownership, leases, or other forms of effective ownership or control. Generally, the NPS will treat qualified long-term lessees as owners for review purposes, but will examine each situation on a case-by-case basis.

Such properties are often transferred in one or more stages from Federal or State agencies to local governments, non-profit organizations, or public-private entities, and then to private owners or lessees for development. As part of the transfer process, Master Plans and comprehensive design and preservation guidelines may be created, and public agencies may attach protective deed restrictions and hold

easements on buildings and grounds. NPS encourages measures intended to ensure the long-term preservation of the overall properties. However, enforcement of these plans and agreements is the responsibility of the parties involved. Such documents do not govern review by NPS of rehabilitation projects for Federal tax incentives purposes. NPS decisions on certification requests pursuant to Section 47 of the Internal Revenue Code are based solely on Department of the Interior regulations found at 36 CFR Part 67.

Moreover, the properties discussed here are often subject to review by multiple bodies under the Federal “Section 106” process or comparable State laws, and by local authorities under zoning regulations. These other reviews are separate and apart from review by NPS for Federal income tax incentives, and do not ensure approval by NPS.

Finally, two other factors distinguish these properties from others normally encountered in the Federal tax incentives program. First, the history of strict control by the military or other institutional owner meant that forms of functional relationships between buildings existed differing from those found in other historic districts. Thus, for example, officers’ housing might be construed to have functioned in effect like apartment complexes (and therefore as a single related property) rather than as separate, unrelated properties, as would be the case with houses in a more typical historic district.

Second, the absence of property lines within the boundaries of these institutional properties may make the interpretation of “site and environment” of buildings on these properties more expansive than with similar buildings in a historic district lacking this institutional history.

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