



New York State Parks, Recreation and Historic Preservation

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STATE AND FEDERAL REHABILITATION TAX CREDIT PROGRAMS – SHPO Guidance

Staff from the NYS Historic Preservation Office (SHPO) administer and provide assistance with using the State and Federal Rehabilitation Tax Credits. The National Register Unit first determines if a building is listed on or eligible for the NYS and National Registers of Historic Places, as this status qualifies a property to use the credits. If the property is eligible for the credits, staff from the Technical Services Unit will work with developers and their architectural team to guide them through the review of the proposed work. SHPO will also determine if the project is in an eligible census tract for use of the NYS Rehabilitation Credit.

- **To determine if a property is eligible for the Federal and NYS Rehabilitation Tax Credit programs, please contact the Technical Services Unit staff person assigned to your county. County staff assignments can be found at [State Historic Preservation Office Contact - NYS Parks, Recreation & Historic Preservation](#). A determination of eligibility does not necessarily require the current building owner's consent and can often be facilitated without a walkthrough of the property.**
- **To begin early review of the work being proposed or to set up a walkthrough of the building, contact Beth Cumming, Tax Credit Program Coordinator, beth.cumming@parks.ny.gov.**

In cooperation with the New York State Department of Housing and Community Renewal (HCR), our offices will be working together to set up walkthroughs with development teams who are exploring our mutual programs.

What is a walkthrough?

The goal of a walkthrough with SHPO staff is to understand the historic qualities of a building and to identify the character-defining features. Protection of these key elements is critical to retaining the National Register status of the building and obtaining the historic credits. These features may be defined by the form and detailing of: exterior materials, such as masonry, wood, and metal; exterior features, such as roofs, porches, and windows; interior materials, such as plaster and paint; and interior features, such as moldings and stairways, room configuration and spatial relationships, as well as structural and mechanical systems. Walkthroughs may be accomplished in person with a staff member or virtually through a photographic tour of the building.

How to create a photographic walkthrough

A good photographic tour will provide the reviewer with a complete understanding of the building's interior and exterior. Creating a photographic walkthrough requires the creator to use their judgment as to how many photographs adequately illustrate their building. Large or complex projects often require more photographs to illustrate the various elements and areas of the building.

Walkthroughs can be provided via our online Cultural Resource Information System (CRIS). For additional information and instructions, please see [State Historic Preservation Office Tax Credit Programs](#). Images must be of sufficient quality and size to show the details of the building. We suggest high resolution photos in color. Photographs must be keyed to a site or building plan and labeled as follows:

- Building name and/or address
- View provided (example: North side)
- Description of the view (example: dining room, north wall)
- Date taken

