

# Certified Rehabilitation Application

## INSTRUCTIONS

### S1 — Evaluation of Significance

#### Purpose of this form

The South Carolina Department of Archives and History uses the *S1 — Evaluation of Significance* form to verify whether or not an owner-occupied residence meets the National Register Criteria for Evaluation (see below), either individually or as a contributing property in a historic district already listed in the National Register of Historic Places, and is therefore a 'certified historic residential structure.'

#### Evaluation process

We consider significance based on the National Register Criteria for Evaluation (see below). These criteria provide a framework within which to define and evaluate the historic significance of a property in a local, state, or national context. Properties generally considered eligible for the National Register are at least fifty years old, and have associations with significant events or individuals in history, have

architectural distinction, or may be able to provide information important in archaeology. They must also have integrity or retain historic character in order to convey significance. **Please note that this form is required even if the property is listed individually or as contributing in a National Register-listed historic district nomination document. Since residences may have lost historic character over time, a building listed as contributing may no longer contribute to the historic district. Conversely, a building listed as noncontributing because it was less than fifty years old when the district was listed may now be old enough to contribute. Other factors may also be the basis for reconsideration of properties originally considered noncontributing when the nomination was listed.**

### National Register Criteria for Evaluation

The quality of significance in American History, architecture, archaeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, association, and:

- A. are associated with events that have made a significant contribution to the broad patterns of our history; or
- B. are associated with the lives of significant persons in our past; or
- C. embody the distinctive characteristics of a type, period, or method of construction; represent the work of a master; possess high artistic values; or represent a significant and distinguishable entity whose components may lack individual distinction; or
- D. have yielded, or may be likely to yield, information important in prehistory or history.

#### Criteria Considerations

Ordinarily cemeteries, birthplaces, or graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria or if they fall within the following categories:

- a. A religious property deriving primary significance from architectural or artistic distinction or historical importance; or
- b. A building or structure removed from its original location but which is significant primarily for its architectural value, or which is the surviving structure most importantly associated with a historic person or event; or
- c. A birthplace or grave of a historical figure of outstanding importance if there is no appropriate site or building directly associated with his productive life; or
- d. A cemetery which derives its primary significance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or
- e. A reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or
- f. A property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own exceptional significance; or
- g. A property achieving significance within the past 50 years if it is of exceptional importance.

### COMPLETING THE S1 FORM

#### 1. Property Information

Use the historic name of the property, if you know it. It should be the name that best reflects the property's historic importance or was commonly used for the property during the period of significance. If the property is already listed in the National Register but you plan to rehabilitate one or more outbuildings that were functionally-related during the property's historic period in your anticipated work, include the outbuildings in the historic name, for example: Spencer House and Garage; or Morton Farmhouse and Barn. Provide the current property address, city and ZIP code; however, if the address has changed, for

example, as a result of a 911 emergency system, provide the previous address. If your property is located within a National Register historic district, provide the name of the historic district, if known.

#### 2. Project Contact (if different from the taxpayer)

This is the owner or owner's representative who can answer questions about the project. This person should be familiar with the property and should have a copy of the application.

### 3. Taxpayer's Statement

Provide the taxpayer's (owner's) name and information and an original signature. Note that by signing the application, you are stating that you are providing accurate information on the property.

### 4. Attachments

Include all of the requested attachments. We must place incomplete applications on hold until we receive the necessary information.

For all properties, **include a map** that clearly locates the property in relation to streets, cross streets, and adjacent property parcels. A property plat cannot be accepted as a substitute for the location map. If appropriate, a plat may be provided as additional information to indicate the location of multiple buildings within the property.

**Include clear photographs** that document the "before" condition of the residence, interior and exterior, as well as outbuildings, the site, and surroundings. Black and white, color, or digital photographs are acceptable; Provide prints of digital photographs; no more than two images on each 8<sup>1</sup>/<sub>2</sub> by 11 sheet. Photographs are not returnable. Label your photographs with a number, the property name, address, date, and view or attach a photograph identification list that includes this information. Refer to *Tips for Taking Photographs* for more information.

**U.S.G.S. Topographic (topo) maps are required only for properties not already listed in the National Register.** Original topo maps exist for the entire state of South Carolina, and are produced in a 7.5 minute series divided into named quadrangles. **Topo maps can also be downloaded from <http://mapper.acme.com> or [www.maptech.com](http://www.maptech.com).** Mark the property location clearly and as precisely as possible on the map with a pencil or micro-point ink pen, NOT a felt-tip or thick magic marker.

### 5. Property Description

Provide date(s) of construction, previous alterations, and previous additions, as well as a description of those changes. Include information about any move of the residence, where it was located originally, and when it was moved.

Prior to the mid-19th century, rural outbuildings were typically agricultural service buildings such as barns, stables, corn cribs, or smoke houses. Kitchens and slave quarters were often built in separate buildings. By the late 19th and early 20th century, outbuildings were often related to transportation and builders sometimes used the same architectural detailing on outbuildings as on the main residence. Provide the date of construction; describe any alterations, changes, or additions.

For properties that are listed in the National Register, the front and back of the S1 form are needed for review. For properties that are not listed in the National Register, the additional sheet entitled *Properties Not Listed in the National Register of Historic Places* is also needed. Refer to *Tips for Writing an Architectural Description* for guidance in completing this section.

### 6. Property Significance

Provide the names of the architect and contractor for your house, if applicable and if known, and provide your source for this information.

In addition, provide the names of the original owner and builder and those who have owned it and/or lived in the house since. Explain why this residence and/or property is significant, historically and/or architecturally.

For help in researching the history of your property, *Preservation Hotline #8: Tracing the History of Your Historic Building* describes the various types of records to search and includes a bibliography of helpful publications. It is available by calling 803-896-6183.

### Sample Property Significance Statement

The Roberts-Highsmith House, built in 1905<sup>1</sup>, is significant as an excellent example of Queen Anne residential architecture and for its association with Harry Roberts (1870-1946), a prominent merchant of Smallville and Jones County in the early twentieth century, and his wife Catherine Marsh Roberts (1875-1952), an artist and leader of local educational reforms.

The Roberts moved to South Carolina from Georgia in 1900<sup>2</sup>, and in 1903 Roberts founded H.C. Roberts Lumber Company, a sawmill and building products company. He later owned a brickworks, general goods store, and cotton mill. His business interests made Roberts the major employer in Smallville during the first two decades of the twentieth century. He served on the board of directors for the Smallville Bank and founded the local Chamber of Commerce.<sup>3</sup> He built this house for his family in 1905 soon after they moved to Smallville. Mrs. Roberts taught art lessons in the home for many years, and was recognized for her paintings of the surrounding countryside. She was also very active in local educational reforms that swept the state in the early decades of the century and many local meetings were held at her home. She was active in promoting children's charities and hosted an annual picnic for children from the nearby orphanage. In 1920 the Roberts moved to Center City, where Mr. Roberts founded the Roberts Wholesale and Mercantile Exchange.<sup>4</sup>

After the Roberts left Smallville, their house was purchased by Thomas Highsmith and his wife Carol Highsmith in 1921.<sup>5</sup> Thomas Highsmith, another prominent businessman, formed a business, the Highsmith Mercantile, with his brother in the early part of the twentieth century. By 1933, when the company was sold to P.W. Green and T.R. Johnson this enterprise had become Smallville's largest mercantile business.<sup>6</sup> When it was sold Highsmith Mercantile became Smallville Dry Goods, which remained a fixture in the town for another thirty years. When Thomas Highsmith died in 1963 he left the Roberts-Highsmith house to his son Horace, who lived in the house until his death in 1996.<sup>7</sup>

<sup>1</sup> Sanborn Fire Insurance Maps, 1900, 1906.

<sup>2</sup> Smallville City Directory, 1898, 1900. U.S. Census records.

<sup>3</sup> *History of the Smallville Chamber of Commerce*.

<sup>4</sup> John Smith, *Smallville: Our First 100 Years* (Center City, SC: Book Publishers, 1991).

<sup>5</sup> Deed Book 4-4, Register of Mesne Conveyance, Jones County Courthouse, City Center, SC.

<sup>6</sup> Smallville city directories

<sup>7</sup> Estate Papers (Packet 36-B), Probate Court, Jones County Courthouse, City Center, SC. *Smallville Weekly Gazette*, June 10, 1996.

# Certified Rehabilitation Application INSTRUCTIONS

## S2 — Description of Rehabilitation

### Purpose of this form

The South Carolina Department of Archives and History (Department) uses the *S2 — Description of Rehabilitation* form to certify that the **proposed** rehabilitation work meets the Secretary of the Interior's *Standards for Rehabilitation*. You also need verification from the Department that the completed project was rehabilitated in accordance with the *Standards*. Document the completed work in the *S3 — Documentation of Completed Work* form (see Instructions for S3).

### Evaluation process

We consider the work described in the application and determine whether or not it meets the Secretary of the Interior's *Standards for Rehabilitation* (see below). These broadly-worded concepts are intended to ensure retention of the overall historic character of the historic property as expressed through historic materials and features. For example, the *Standards* discourage wholesale removal of sound historic materials and/or features and replacement with new materials.

### Secretary of the Interior's Standards for Rehabilitation

[www.nps.gov/hps/tps/standguide/rehab/rehab\\_standards.htm](http://www.nps.gov/hps/tps/standguide/rehab/rehab_standards.htm)

1. 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.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

## COMPLETING THE S2 FORM

### 1. Property Information

Use the historic name of the property if you know it. Include the name of any outbuilding if work on it is part of the project, for example: Spencer House and Garage; or Morton Farmhouse and Barn. Include the current street address, city and ZIP code.

Since this program allows different tax credits for different uses, you must indicate how you will use the property. For owner-occupied residences, complete this form. If the project will produce income, then you must use the federal tax application, not this one. For mixed-use buildings (for example, an owner-occupied residence over a shop in a commercial building) you must complete the federal application for the shop and this application for the residence. Contact us early to streamline the necessary reviews.

**To be eligible for the owner-occupied residence credit, the project work must be approved in writing before you begin the work.** You will also need verification from us that the completed project meets the *Standards for Rehabilitation*. Include in the estimated total project costs all costs on the project. Include in the 'rehabilitation expenses' only

those costs that are covered in the allowable categories (see S3 form Section 4 — Rehabilitation Expenses List). You must spend at least \$15,000 on allowable costs within a 36-month period to be eligible for this tax credit. You will also need to report the rehabilitation expenses in a specific format after the project is completed. Keeping these records will be much easier if the costs are organized in the required categories at the beginning of the project. Consult the S3 form, Section 4 — Rehabilitation Expenses List for that format.

### 2. Project Contact (if different from the taxpayer)

This is the owner or owner's representative who can answer questions about the project. This person should be familiar with the property and should have a copy of the application.

### 3. Taxpayer's Statement

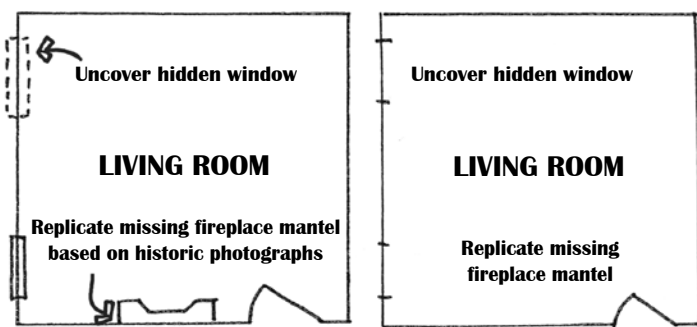
Provide the taxpayer's (owner's) name, information, and an **original signature**. Note that by signing the application, you are stating that you own this building, intend to reside in it, and are providing accurate information on the project.

#### 4. Attachments

Include all of the requested attachments. We must place incomplete applications on hold until we receive the necessary information.

**Include clear photographs** that document the “before” condition of the residence, interior and exterior, as well as outbuildings, the site, and surroundings. Black and white, color, or digital photographs are acceptable; Provide prints of digital photographs, no more than two images on each 8½ by 11 sheet. Photographs are not returnable. Label your photographs with a number, the property name, address, date, and view. Refer to *Tips for Taking Photographs* for more information. Key your photographs to the application narrative, as appropriate. Images included for the *S1—Evaluation of Significance* do not need to be included with the *S2*.

**Drawings or sketches** must document the “before” condition of the residence as well as proposed changes. Floor plans can document most rehabilitation projects. Include drawings of the exterior walls (known as elevations), as needed, where changes are proposed to the exterior of the building. Professionally prepared architectural plans are not required, but the project drawings must be clear enough for us to review the work. Provide drawing numbers, a date on the drawing, and key them to the application narrative, as appropriate.



#### 5. Summary of Rehabilitation Project

Use this form to list the scope of your project. Every line must be checked. Place a check in the “yes” column if you are including that work in your project. Place a check in the “no” column if you are not including that work in your project. If you are including work that

is not listed, place a check in an “other” line and describe that work. If this form is not included or is not completed as described above, it will cause a delay in the review of your project. We must know the full scope of your proposed project to review the effect of the work on the historic property.

#### 6. Detailed Description of Proposed Rehabilitation Work

Describe in detail the work that you propose to do on each feature. Include at a minimum each category identified in the Summary (see above) in a separate box. You may provide a separate description of individual features within a category of work. **YOU MUST INCLUDE ALL WORK** (repairs, alterations, rehabilitation, and new construction) on the building(s) and the property on which it (they) are located, **EVEN IF THAT WORK IS NOT ELIGIBLE FOR THE TAX CREDIT**. Provide the approximate date of the feature as well as a description of the existing conditions. Below that in the same box, provide a description of the proposed work. **BE SPECIFIC**. A description such as “Repair or replace existing windows” is too vague for us to review because we do not know which work you will do — repairing windows properly will nearly always meet the *Standards for Rehabilitation*, replacing windows may or may not meet the *Standards*. The description provided by a contractor in his/her bid to you may or may not be specific enough for this review. Please refer to *Tips for Approval of Proposed Work* that describes the documentation requirements for specific historic features. Include the numbers for the photographs that apply to each feature. Also include the drawing number for any drawing that applies to each feature.

#### S2 – Amendment

Because you will describe the work before you begin construction, you may find that you need to make amendments to your proposal. Use the *S2—Amendment* form for changes to the work proposed in the *S2* form. Provide the name and address of the property as submitted on the *S2* form. Indicate whether you are adding/deleting work on a feature or if you are describing a change to work already proposed. Include the numbers for the photographs that apply to each feature. Also include the drawing number for any drawing that applies to each feature.

#### Sample Description of Rehabilitation Work

Feature **Living Room Windows**

Approximate date of feature **1917**

Describe existing conditions

**Both windows need reglazing and painting.**

**Window #1 has a rotten sill and the lower sash has several cracked muntins, the meeting rail is deteriorated, and four panes of glass are cracked.**

**Window #2 has one cracked muntin and two panes of glass are cracked.**

Describe proposed work

**Window #1 — Replace rotten sill and lower sash, matching material and profile.**

**Window #2 — Repair cracked muntin, matching material and profile. Replace two panes of glass.**

**Re-glaze and paint both windows.**

See photographs # 5 & 6, and/or plans # NA

# Certified Rehabilitation Application INSTRUCTIONS

## S3 — Documentation of Completed Work

### Purpose of the form

The South Carolina Department of Archives and History (Department) uses the *S3 — Documentation of Completed Work* form to verify that the completed project was rehabilitated in accordance with the Secretary of the Interior's *Standards for Rehabilitation*. This follows the required preliminary certification of the proposed project. Any and all work that is not approved in advance is not eligible for the state income tax credit. Verification that the completed work meets the *Standards for Rehabilitation* is required to be eligible to claim the state income tax credit. Any information you provide on these forms may be provided to the South Carolina Department of Revenue upon their request.

### Evaluation Process

We consider the completed work as documented in the application and determine whether or not it was completed as described in the *S2 — Description of Rehabilitation* form, *S2 — Amendment(s)*, and any special conditions we required for the initial certification. If the work was completed as previously certified, then we will provide the owner written documentation that the project was completed in accordance with the *Standards for Rehabilitation* (see S2 Instructions). If the completed project does not appear to have been completed as previously certified, then we will notify the owner of the specific problems with the completed work. Unless these problems are corrected, the project is not eligible for the state income tax credit.

### Claiming the State Income Tax Credit

- ◆ Plan ahead — a taxpayer can't take more than one credit on the same residence within ten years.
- ◆ Apply for and receive certification prior to construction (see S1 and S2 Instructions).
- ◆ Make 'rehabilitation expenses' exceeding \$15,000 within 36 months.
- ◆ Place the residence in service (rehabilitation has been completed and would allow for the intended use) after June 30, 2003.
- ◆ Apply for and receive verification that the completed work meets the *Standards for Rehabilitation* (using the S3 form).
- ◆ Complete the appropriate tax forms provided by the South Carolina Department of Revenue.
- ◆ Attach a copy of the approved *S3 — Documentation of Completed Work* form to your tax return.
- ◆ Take the credit in five equal installments; carry forward unused credit from each installment up to five years.
- ◆ Apply for approval of any additional work within the initial five years using an *S2 — Amendment* form.

## COMPLETING THE S3 FORM

### 1. Property Information

Use the same name and address provided on the *S2 — Description of Rehabilitation* form.

As discussed in the instructions for the S2 form, this program provides different state income tax credits for different uses. You must indicate how you will use the property: if the completed project will produce income, then you must use the federal Historic Preservation Certification Application, not this one; for owner-occupied residences, complete this form; for mixed-use buildings (for example, an owner-occupied residence over a shop in a commercial building) use the federal application for the shop and this application for the residence. Contact us early to streamline the necessary reviews.

Placed in service means the date the rehabilitation was completed and would allow for its intended use. Use the project number from the copy of the S2 form that we returned to you with the approval. Include in the 'rehabilitation expenses' only those costs that are covered in the allowable categories. This cost should match the total of 'rehabilitation expenses' from Section 4 — Rehabilitation Expenses List. Since these figures represent the final expenses, they may vary from the figures provided on the S2 for the estimated 'rehabilitation expenses.' Include in the total project costs all costs for the overall rehabilitation project.

### 2. Taxpayer's Statement

Provide the taxpayer's (owner's) name, information, and an original signature. Note that by signing the application, you are stating that you are an owner of this residence, reside in it, and are providing accurate information on the project.

### 3. Attachments

Include all of the requested attachments. We must place incomplete applications on hold until we receive the necessary information. Rehabilitation Expenses List must document the allowable costs associated with the rehabilitation project.

Include clear photographs that document the "after" condition of the residence, interior and exterior, as well as outbuildings, the site, and surroundings. Black and white, color, or digital photographs are acceptable; Provide digital photographs, no more than two images on each 8 1/2 by 11 sheet. Photographs are not returnable. Label your photographs with a number, the property name, address, date, and view. Refer to *Tips for Taking Photographs* for more information.

### 4. Rehabilitation Expenses List

Use this list to document the eligible rehabilitation expenses on your project. Do not include any receipts or other information. We need only the cost figures. Retain receipts and other information for potential tax audit and other purposes, as appropriate. Contact the Department if you have questions about work items and whether or not they fit into the allowable categories pursuant to state law.

# South Carolina Historic Rehabilitation Incentives

## Certified Rehabilitation Application

### S1 – Evaluation of Significance

Use this form to request a determination of whether or not an owner-occupied residence is a 'certified historic residential structure,' in accordance with South Carolina Code of Laws 1976 Section 12-6-3535(B).

Note: Send one S1 form for historic buildings that were functionally-related during the historic period, such as a historic complex, a farmstead, or a house and garage. Send separate S1 forms for historic buildings that were not functionally-related, such as two or more residential or commercial buildings within a listed historic district that are located adjacent to each other. Applications are complete only if they include the attachments listed below. Send signed and completed form to State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223.

Phone: 803-896-6183 <http://shpo.sc.gov>

Please print in ink or type the information that you provide.

#### 1. PROPERTY INFORMATION

Historic Property Name The Roberts-Highsmith House County Jones

Address 145 Main Street City Smallville, South Carolina ZIP 29999

Has the street address changed?  Yes  No  Don't know

If yes, what was the previous address \_\_\_\_\_

Name of National Register Historic District (if applicable) Smallville Historic District

#### 2. PROJECT CONTACT (if different from the taxpayer)

Name \_\_\_\_\_ Day Phone \_\_\_\_\_ E-mail \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**3. TAXPAYER'S STATEMENT** — By signing this form, I attest that the information provided herein is true and complete to the best of my knowledge. Further, I understand that falsification of factual representations in this application is subject to civil and criminal penalties as provided in 12-54-43 and 12-54-44 of the SC Code of Laws, 1976.

Name Steven T. Snyder Day Phone 555-555-5555 E-mail steve.snyder@net.com

Address 145 Main Street City Smallville State SC ZIP 29999

Signature \_\_\_\_\_ Date \_\_\_\_\_

#### 4. ATTACHMENTS

Include the following information with your signed and completed application. We must place incomplete applications on hold until you provide the requested information. Please send complete information with the initial submission.

**Map** showing streets, cross streets, and adjacent property parcels; **plats are not acceptable.** [see Instructions]

**Photographs.** Black & white, color, and digital are acceptable. **Photographs should be printed no more than 2 to a page.** [see Instructions]

#### STATE HISTORIC PRESERVATION OFFICE USE ONLY

As documented on this form and accompanying attachments, the residence is a 'certified historic residential structure' and eligible to pursue the state income tax credit created by SC Code of Laws 12-6-3535(B), because it:

Was individually listed in the National Register of Historic Places on \_\_\_\_\_

Contributes to the significance of the above-referenced National Register historic district.

Meets the criteria for individual listing in the National Register of Historic Places.

Includes an outbuilding(s) of an otherwise eligible property that contributes to the historic significance of the property.

Contributing outbuilding(s) are \_\_\_\_\_

As documented on this form and accompanying attachments, the residence IS NOT a 'certified historic residential structure' according to SC Code of Laws 12-6-3535(B) and therefore ineligible to pursue the tax credit, because it:

DOES NOT contribute to the significance of the above-referenced National Register historic district.

DOES NOT meet the criteria for individual listing in the National Register of Historic Places.

Is an outbuilding that DOES NOT contribute to the historic significance of the property.

Non-contributing outbuilding(s) are \_\_\_\_\_

State Historic Preservation Officer – Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

S- \_\_\_\_\_ -  
Project Number \_\_\_\_\_

See attached sheets

January 2012

# Certified Rehabilitation Application – S1

## 5. PROPERTY DESCRIPTION

Date(s) of Construction 1905  Source of Date(s) Sanborne Fire Insurance Maps

Describe Previous Alterations/Changes or Additions to Exterior/Interior if known (include dates)

Existing roof is from 1994

Existing HVAC system was updated in the 1990s

Existing electrical and plumbing systems were updated in the 1950s

Existing kitchen and bathrooms were updated in the 1970s

Has the building been moved?  No  Yes Date(s) of move(s)?

If yes, where was the original location?

Are outbuildings on the property?  No  Yes

If yes, please list each outbuilding with approximate date of construction, alterations/changes and additions. Please include photographs of each outbuilding.

There is a ca. 1930s detached garage, no changes or alterations have been made.

### NOTE – THIS COMPLETES THE S1 FOR:

- ◆ ANY RESIDENCE LISTED IN THE NATIONAL REGISTER (DISTRICT OR INDIVIDUALLY);
- ◆ ANY OUTBUILDING OF A PROPERTY LISTED INDIVIDUALLY IN THE NATIONAL REGISTER; OR
- ◆ ANY OUTBUILDING OF A PROPERTY THAT CONTRIBUTES TO A NATIONAL REGISTER HISTORIC DISTRICT.

Please use the next page for any residence or outbuilding that is not listed individually in the National Register or located in a National Register Historic District.

# Certified Rehabilitation Application – S1

## Properties Not Listed in the National Register of Historic Places

Include this page ONLY if the property is NOT LISTED INDIVIDUALLY IN THE NATIONAL REGISTER or LOCATED IN A NATIONAL REGISTER-LISTED HISTORIC DISTRICT.

Please print in ink or type the information that you provide.

Historic Property Name (as submitted on S1 form) \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_, South Carolina ZIP \_\_\_\_\_

### 4. ATTACHMENTS (continued)

Include the following information with your signed and completed application. We must place incomplete applications on hold until you provide the requested information. Please send complete information with the initial submission.

Topographic map with property location clearly marked. [see Instructions]

### 5. PROPERTY DESCRIPTION (continued)

Please check or complete the following for each of the major components of your building. If you have questions, consult *Tips for Writing an Architectural Description* included in the application packet.

#### Foundation

- Brick pier
- Brick pier--infilled
- Brick wall
- Stone
- Cement block
- Stucco
- Other \_\_\_\_\_

#### Exterior walls

- Brick
- Stone
- Stucco
- Wood siding
- Wood shingle
- Synthetic siding
- Type \_\_\_\_\_
- Other \_\_\_\_\_

#### Exterior Doors

- Wood six-panels
- Wood \_\_\_\_\_ # panels
- Horizontal panels
- Wood panels w/glass
- French doors
- Other \_\_\_\_\_

#### Interior Doors

- Wood six-panels
- Wood \_\_\_\_\_ # panels
- Horizontal panels
- Wood panels w/glass
- French doors
- Other \_\_\_\_\_

#### Windows

- 1/1 paned sash
- 2/2 paned sash
- 6/6 paned sash
- 9/9 paned sash
- 3/1 paned sash
- 6/1 paned sash
- Queen Anne
- Casement
- Other \_\_\_\_\_
- Replacement
- Type \_\_\_\_\_

#### Number of Stories

- 1
- 1 1/2
- 2
- 2 1/2
- Other \_\_\_\_\_

#### Roof Form

- Gable
- Hip
- Pyramidal
- Complex

#### Roof Material

- Wood shingle
- Slate
- Clay tile
- Metal shingle
- Standing seam metal
- V-crimp metal
- Corrugated metal
- Asphalt shingles
- Asbestos shingles
- Other \_\_\_\_\_

#### Chimneys

- Brick
- Stuccoed brick
- Stone
- Brick and stone
- Other \_\_\_\_\_

#### Interior Walls and Ceilings

- Wood (flushboard)
- Beaded board
- Plaster
- Drywall
- Other \_\_\_\_\_
- Wainscot
- Type \_\_\_\_\_

Describe any other significant architectural or structural features.



# Certified Rehabilitation Application – S1

## 6. PROPERTY SIGNIFICANCE

Architect/Contractor [if known] \_\_\_\_\_ Source \_\_\_\_\_  
Who built the building? Who has lived in the building and when?

# South Carolina Historic Rehabilitation Incentives

## Certified Rehabilitation Application

### S2 – Description of Rehabilitation

Use this form to apply for certification of rehabilitation work on a 'certified historic residential structure,' in accordance with South Carolina Code of Laws 1976 Section 12-6-3535(B). Certification is provided in a two-step process; certification of proposed work and verification of completed work. Certification is required prior to the beginning of the rehabilitation work. Send a separate application for each historic building, unless they were functionally related during the historic period, in those cases send them as a historic complex. Applications are complete only if they include the attachments as listed below.

Send the signed and completed form to State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223. Phone: 803-896-6183. <http://shpo.sc.gov>

Please print in ink or type the information that you provide.

#### 1. PROPERTY INFORMATION

Historic Property Name The Roberts-Highsmith House County Jones

Address 145 Main Street City Smallville, South Carolina ZIP 29999

Use  Income-producing — **STOP** — You must complete the federal application instead  
 Owner-occupied residence  
 Mixed-use — Note: the portion of the building that is an owner-occupied residence is eligible for this program

Estimated project start date 12-01-2008 You must receive approval **PRIOR** to beginning work

Estimated project completion date 01-01-2010 Estimated total project costs \$ 400,500

Estimated 'rehabilitation expenses' \$ 375,000 Rehabilitation expenses' must exceed \$15,000 within a 36-month period to be eligible for this program. You should let the contractor know that costs must be reported in a specific format — see S3 form, Section 4, Rehabilitation Expenses List. It is easiest to set up the costs in this format prior to construction.

#### 2. PROJECT CONTACT (if different from the taxpayer)

Name \_\_\_\_\_ Day Phone \_\_\_\_\_ E-mail \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**3. TAXPAYER'S STATEMENT** — By signing this form, I attest that: I have an ownership interest in the building; I intend to reside in it; and the information provided herein is true and complete to the best of my knowledge. Further, I understand that falsification of factual representations in this application is subject to civil and criminal penalties as provided in 12-54-43 and 12-54-44 of the SC Code of Laws, 1976.

Name Steven T. Snyder Day Phone 555-555-5555 E-mail steve.snyder@net.com

Address 145 Main Street City Smallville State SC ZIP 29999

Signature \_\_\_\_\_ Date 10-27-2008

#### 4. ATTACHMENTS

Include the following information with your signed and completed application. We must place incomplete applications on hold until you provide the requested information. Please send complete information with the initial submission.

- Complete and signed S1 and S2 forms.
- Photographs**, keyed to the rehabilitation plans, of the exterior and the interior showing the areas where rehabilitation will be performed, as well as overall views of the building and site. [see Instructions]
- Sketches or architectural floor plans** of pre-rehabilitation conditions. [see Instructions]
- Sketches or architectural floor plans** and elevation drawings (if needed) of the proposed work. [see Instructions]
- Samples of roofing, window glazing, etc. as needed. See *Tips for Approval of Proposed Work*.

#### STATE HISTORIC PRESERVATION OFFICE USE ONLY

- The rehabilitation work as described in this application and attachments is certified and would meet the Secretary of the Interior's *Standards for Rehabilitation* if completed as described.
- The rehabilitation work as described in this application and attachments would meet the *Standards for Rehabilitation* ONLY if the special condition(s) on the attached sheet is (are) met. Send a revised proposal on an S2 — *Amendment* form to address the work covered by the special conditions.
- The rehabilitation work as described in this application and attachments does not appear to meet the *Standards for Rehabilitation* and is not approved for this property. The attached sheet describes the specific problems with the proposed work. Contact the South Carolina Department of Archives and History to resolve these issues prior to beginning rehabilitation work.

\_\_\_\_\_  
State Historic Preservation Officer – Authorized Signature

\_\_\_\_\_  
Date

S- \_\_\_\_\_ -  
Project Number

See attached sheets

January 2012

# Certified Rehabilitation Application — S2

## 5. SUMMARY OF REHABILITATION PROJECT

Historic Property Name The Roberts-Highsmith House County Jones  
 Address 145 Main Street City Smallville, South Carolina ZIP 29999

Provide a check for EACH CATEGORY in the following list. Check "Yes" if it is included in your project or "No" if you will not be doing any work in that category. Generally costs associated with work in **BOLD** are eligible for the state tax credit.

- | Yes                                 | No                                  | Description of work (see <i>Tips for Approval of Proposed Work</i> for documentation requirements)  |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Roof</b> — roofing, flashing, roof deck, roof structure, dormers, vents, chimneys  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Exterior walls</b> — repairing brick or stone masonry, repointing mortar joints, patching stucco, repairing, patching, or replacing historic wood or metal features, painting  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Windows and doors</b> — repairing existing windows, new sash where missing or too deteriorated to repair, hood mold, sills, shutters, exterior door and window frames, exterior doors, sidelights, transoms  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Porches</b> — roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, foundation   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Foundations</b> — repairing brick or stone masonry, repointing mortar joints, patching stucco  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Exterior Restoration</b> — Removal of later features and new work duplicating missing historic features  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Repair and stabilization of historic structural systems</b> — structural repair and stabilization of all historic structural elements exclusive of interior finish materials (interior finish materials are not included — except plaster, see below).   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Restoration of historic plaster</b> — work done on historic plaster, including repair of historic plaster, new plaster where it was a documented historic finish, use of wood or metal lath, documented decorative or flat plaster features.   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Energy efficiency measures except insulation in frame walls</b> — insulation in the attic or crawlspace. Interior or exterior storm windows. Storm doors. Weather-stripping.   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Repairs or rehabilitation of heating, air-conditioning, or ventilating systems</b> — repairs to existing or installation of new HVAC systems. Installing flue liners in historic chimneys.   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Repairs or rehabilitation of electrical or plumbing systems</b> exclusive of new electrical appliances and electrical or plumbing fixtures — repairs to existing or installation of new electrical service from the point of supply by the utility to the outlets or junction boxes for fixtures. Repairs to existing or installation of new plumbing system from the supply at the water meter (or at the supply side of the pump for a well) to the fixtures and on the sanitary sewer system from the fixture to the sewer or septic tank (excluding the tank and drainfield). Repairs to existing historic electrical and plumbing fixtures. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>Architectural and engineering fees</b>   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Interior alterations — floor plan changes   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | Changes in the kitchen  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | Changes in the bathroom(s)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | Interior painting, wallpaper, other decorative finishes   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Removal or alteration of significant historic features (circle all that apply) — crown molding, picture rail, beaded board, chair rail, wainscot, baseboard, wood floor, tile floor, stairs, door trim, window trim, transoms, historic hardware,<br>other (list) _____   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | An addition to the existing building  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | New building on the site  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <b>Work on historic outbuildings</b>  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Work on non-historic outbuildings   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Site work — grading   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | Landscaping — plantings   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Fences, other non-planting landscape features   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Other (describe) _____  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Other (describe) _____  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Other (describe) _____  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Other (describe) _____  |

# Certified Rehabilitation Application – S2

## 6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Page \_\_\_ of \_\_\_

Historic Property Name The Roberts-Highsmith House County Jones  
Address 145 Main Street City Smallville, South Carolina ZIP 29999

Provide a detailed description of the proposed rehabilitation work. **Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project.** You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the *Tips for Approval of Proposed Work* for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. **Make copies of this page as needed.**

Feature Roof

Approximate date of feature 1994

Describe existing conditions

Existing asphalt-shingle roof is in bad condition with missing shingles. Flashing is deteriorated or missing along the chimney, pipe vents, and edge of roof.

Describe proposed work

Remove existing asphalt-shingle, replace in kind. Inspect plywood decking, replace in kind as needed. Install new aluminum flashing at roof edges, chimneys, and plumbing pipe vents

See photographs # 1-5, and/or plans # N/A

Feature Exterior Walls

Approximate date of feature ca. 1905

Describe existing conditions

Existing wood clapboard siding has peeling paint and is rotted in some wall sections.

Describe proposed work

Repair clapboard siding, replace rotted sections of clapboard in kind. Hand-scrap and sand siding to a sound layer, no mechanical means or sandblasting. Paint with an oil-based primer with two coats of high-quality paint in the same color.

See photographs # 6-10, and/or plans # N/A

Feature Windows

Approximate date of feature ca. 1905

Describe existing conditions

All windows need reglazing and repainting. Window #104 has a rotten sill and lower sash has several cracked muntins, the meeting rail is deteriorated, and four panes of glass are cracked. Window #106 has one cracked muntin and two panes of glass are cracked.

Describe proposed work

Window #104-repair rotten sill and sash using epoxy and Dutchman repairs, matching material and profile Window #106-repari cracked muntin, matching material and profile. Replace two panes of glass with matching glass. Reglaze all windows. Hand-scrap windows to a sound layer and paint with an oil-based primer with two coats of high-quality paint in the same color. +

See photographs # 9-13, and/or plans # #A104 #A106

# Certified Rehabilitation Application – S2

## 6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Page \_\_\_\_ of \_\_\_\_

Historic Property Name The Roberts-Highsmith House County Jones  
Address 145 Main Street City Smallville, South Carolina ZIP 29999

Provide a detailed description of the proposed rehabilitation work. **Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project.** You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the *Tips for Approval of Proposed Work* for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. **Make copies of this page as needed.**

Feature Doors

Approximate date of feature ca. 1905

Describe existing conditions

All wood doors have peeling paint and need repainting. Doors #205 and #215 are damaged beyond repair.

Describe proposed work

Hand-scrape doors to a sound layer and paint with oil based primer with two coats of high-quality paint. Door #205-new door will be custom made to match the historic doors.

See photographs # 14-17, and/or plans # #A205 and #A215

Feature Porch

Approximate date of feature ca. 1905

Describe existing conditions

The entire porch has peeling paint and needs to be repainted. Some of the wood floor boards are rotted beyond repair. Approximately six balusters are missing.

Describe proposed work

Replace rotted floor boards with matching materials and profiles. Replicate new wood balusters to match existing. Hand-scrape and sand porch to sound layer. Paint with an oil-based primer with two coats of high quality paint.

See photographs # 18-24, and/or plans # \_\_\_\_\_

Feature Foundation

Approximate date of feature 1905

Describe existing conditions

Overall, masonry piers are in good condition. Some areas have missing mortar from rising damp.

Describe proposed work

Failed mortar joints to be raked by hand to sound mortar and re-pointed with a lime-based mortar to match historic mortar. Tool joints to match historic tooling.

See photographs # 25-27, and/or plans # \_\_\_\_\_

# Certified Rehabilitation Application – S2

## 6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Page \_\_\_\_ of \_\_\_\_

Historic Property Name Roberts-Highsmith HUse County Jones

Address 145 Main Street City Smallville, South Carolina ZIP 29999

Provide a detailed description of the proposed rehabilitation work. **Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project.** You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the *Tips for Approval of Proposed Work* for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. **Make copies of this page as needed.**

Feature Historic Structural Systems

Approximate date of feature 1905

Describe existing conditions

Sills are damaged from termites and need repair or replacement.

Describe proposed work

Repair sills with Dutchman repair and replace sills in kind where needed. Treat for termites.

See photographs # 28-34, and/or plans # \_\_\_\_\_

Feature Historic Plaster

Approximate date of feature ca. 1905

Describe existing conditions

Historic plaster on the walls and ceilings is cracked, detached or missing in some areas.

Describe proposed work

Retain sound plaster, remove only loose plaster, install metal lath over wood lath, repair plaster with a matching lime-based historic plaster.

See photographs # 35-41, and/or plans # \_\_\_\_\_

Feature Energy Efficiency

Approximate date of feature \_\_\_\_\_

Describe existing conditions

There is no insulation in the attic or crawlspace. None of the windows have storm windows or weather-stripping.

Describe proposed work

Install fiberglass batt insulation in the attic and crawl-space. Weather-strip all windows and doors. Install custom exterior storm windows that match the color of the windows and have the same major structural divisions.

See photographs # 42-48, and/or plans # #A-205-1

# Certified Rehabilitation Application – S2

## 6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Page \_\_\_\_ of \_\_\_\_

Historic Property Name The Roberts-Highsmith House County Jones  
Address 145 Main Street City Smallville, South Carolina ZIP 29999

Provide a detailed description of the proposed rehabilitation work. **Include a description of work for each category that you checked in Section 5. Summary of Rehabilitation Project.** You may provide a separate description of individual features within a category of work. You must describe all repairs, alterations, rehabilitation, and new construction on the building(s) and the property on which it (they) are located. See the *Tips for Approval of Proposed Work* for a description of the documentation that is required for your application to be complete. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. Use as many boxes as you need to completely describe your project. **Make copies of this page as needed.**

Feature Heating, Cooling & Ventilation Systems

Approximate date of feature ca. 1990

Describe existing conditions

Existing HVAC system was installed in the 1990s

Describe proposed work

Remove existing HVAC system and install new Energy Star high-efficiency system. All new ductwork and pipes will utilize the existing chases and openings.

See photographs # 49-55, and/or plans # #M-101

Feature Electrical and Plumbing Systems

Approximate date of feature ca. 1950

Describe existing conditions

Existing electrical and plumbing systems were updated in the 1950s

Describe proposed work

Remove all existing electrical and plumbing systems, install new electrical and plumbing systems. All wiring and pipes will utilize the existing chases. Install additional outlets along with baseboards minimizing damage to historic materials.

See photographs # 56-62, and/or plans # #M-102

Feature Kitchen

Approximate date of feature ca. 1970s

Describe existing conditions

Existing kitchen was installed in the 1970s. Cabinets are made of cheap particle board. Original built-in shelves are in good condition in the butler's pantry.

Describe proposed work

Existing kitchen floor plan will be retained. Remove existing cabinets and flooring. Butler pantry built-ins will be retained and repainted. Install new solid cherry cabinets and new laminate wood flooring. Install new stainless steel Energy Star appliances.

See photographs # 63-73, and/or plans # #A-301

# South Carolina Historic Rehabilitation Incentives

## Certified Rehabilitation Application

### S3 – Documentation of Completed Work

Use this form to request verification that the completed rehabilitation of a 'certified historic residential structure' meets the Secretary of the Interior's *Standards for Rehabilitation*. This form is designed to follow the S2 — *Description of Rehabilitation* form, in which the taxpayer describes the proposed rehabilitation work. Send the signed and completed form to State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223. Phone: 803-896-6183. <http://shpo.sc.gov>

Please print in ink or type the information that you provide.

**1. PROPERTY INFORMATION**

Historic Property Name The Roberts-Highsmith House County Jones  
 Address 145 Main Street City Smallville, South Carolina ZIP 29999  
 Use  Income-producing — **STOP** — You must complete the federal application instead  
 Owner-occupied  
 Mixed-use — Note: the portion of the building that is an owner-occupied residence is eligible for this program  
 % of mixed-use building that is an owner-occupied residence \_\_\_\_\_

Residence placed in service on (date) 12-31-2015 Project Number \_\_\_\_\_  
 'Rehabilitation expenses' \$ 263,520.50 Complete the Rehabilitation Expenses List on the reverse  
 Total project costs \$ 385,620.80 Include all costs associated with the project

**2. TAXPAYER'S STATEMENT** — By signing this form, I attest that: I have an ownership interest in the building; it is where I reside; it is not actively used in a trade or business; it is not held for the production of income; it is not held for sale or disposition in the ordinary course of my trade or business; and the information provided herein is true and complete to the best of my knowledge. Further, I understand that falsification of factual representations in this application is subject to civil and criminal penalties as provided in 12-54-43 and 12-54-44 of the SC Code of Laws, 1976.

Name Steven T. Snyder Day Phone 555-555-5555 E-mail steve.snyder@net.com  
 Address 145 Main Street City Smallville State SC ZIP 29999  
 Social Security Number 000-00-0000 Signature \_\_\_\_\_ Date \_\_\_\_\_

**3. ATTACHMENTS**

Include the following information with your signed and completed application. We must place incomplete applications on hold until you provide the requested information. Please send complete information with the initial submission.  
 Complete and signed S3 form, including the Rehabilitation Expenses List on the reverse.  
 **Photographs** of the exterior and the interior showing the areas where rehabilitation was performed, as well as overall views of the completed project.

**STATE HISTORIC PRESERVATION OFFICE USE ONLY**

The completed project as documented in this application was rehabilitated in accordance with the Secretary of the Interior's *Standards for Rehabilitation* as required by Section 12-6-3535(B) of the Code of Laws of South Carolina, 1976. The costs listed on the reverse appear to be 'rehabilitation expenses' as defined in state law.

Taxpayers should note that the Department of Archives and History (Department) reserves the right to inspect the property within the 5-year time period that is covered by this state income tax credit. Work that is not as it was represented in the application and/or additional work that is not in conformance with the Secretary of the Interior's *Standards for Rehabilitation* may be cause for the Department to rescind the certification. Work causing the certification to be rescinded would make the entire project ineligible for the state income tax credit, and written notice of the rescinded certification shall be provided to the South Carolina Department of Revenue. Any additional work on the property while the state income tax credit is being claimed, for a period of up to five years, must be submitted on an S2 — *Amendment* form.

The completed work does not meet the *Standards for Rehabilitation* and is not a 'certified rehabilitation' for purposes of Section 12-6-3535(B) of the Code of Laws of South Carolina, 1976. The attached sheet describes the specific problems with the completed work.

\_\_\_\_\_  
 State Historic Preservation Officer – Authorized Signature      Date      S- \_\_\_\_\_  
 See attached sheets      Project Number

January 2012



# Certified Rehabilitation Application — S3

## 4. REHABILITATION EXPENSES LIST

Please print in ink or type the information that you provide.

Allowable expenses must meet the definition in the state law establishing this program. This list must be completed as part of the S3 form. Most taxpayers find that contractors can report this information easily if they are made aware of the requirement at the beginning of the project. The text shown below in 'single quotation marks' is from Section 12-6-3535(B)(3) of the Code of Laws of South Carolina, 1976, as amended.

	<b>'Rehabilitation expenses'</b>
<p><b>I. 'Preservation and rehabilitation work done to the exterior of a historic structure;'</b>                      Roof — roofing, flashing, roof deck, roof structure, dormers, vents, chimneys                      Exterior walls — work on brick, stone, mortar, stucco, wood, metal                      Windows and Doors — repairing existing windows, new sash where missing or too deteriorated to repair, hood mold, sills, exterior door and window frames, exterior doors, sidelights, transoms                      Porches — roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, foundation                      Foundations — brick, stone, mortar, stucco, wood, metal                      Restoration of documented historic architectural features</p>	<p><b>I</b>    <u>\$133,400.25</u></p>
<p><b>II. 'Repair and stabilization of historic structural systems;'</b>                      Structural repair and stabilization of all historic structural elements exclusive of interior finish materials (interior finish materials are not included — except plaster, see below).</p>	<p><b>II</b>    <u>\$22,769.00</u></p>
<p><b>III. 'Restoration of historic plaster;'</b>                      Work done on historic plaster, including repair of historic plaster, new plaster where it was a documented historic finish, use of wood or metal lath, documented decorative or flat plaster features.</p>	<p><b>III</b>    <u>\$13,698.00</u></p>
<p><b>IV. 'Energy efficiency measures except insulation in frame walls;'</b>                      Insulation in the attic or crawlspace. Interior or exterior storm windows. Storm doors. Weather-stripping.</p>	<p><b>IV</b>    <u>\$15,768.00</u></p>
<p><b>V. 'Repairs or rehabilitation of heating, air-conditioning, or ventilating systems;'</b>                      Repairs to existing or installation of new HVAC systems. Installing flue-liners in historic chimneys.</p>	<p><b>V</b>     <u>\$26,333.00</u></p>
<p><b>VI. 'Repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures, and'</b>                      Repairs to existing or installation of new electrical service from the point of supply by the utility to the outlets or junction boxes for fixtures. Repairs to existing or installation of new plumbing system from the supply at the water meter (or at the supply side of the pump for a well) to the fixtures and on the sanitary sewer system from the fixture to the sewer or septic tank (excluding the tank and drainfield). Repairs to existing historic electrical and plumbing fixtures.</p>	<p><b>VI</b>    <u>\$25,200.00</u></p>
<p><b>VII. 'Architectural and engineering fees.'</b>                      Architectural and engineering fees except fees attributable to new construction beyond the volume of the existing building.</p>	<p><b>VII</b>    <u>\$26,352.25</u></p>
	<p><u>\$263,520.50</u></p>
	<p><b>TOTAL</b>                      (Minimum \$15,000)</p>
	<p><b>NOTE : This figure should match the costs in 'Rehabilitation expenses' on the front of this form.</b></p>

'Rehabilitation expenses' do not include the cost of acquiring or marketing the property, the cost of new construction beyond the volume of the existing building, the value of an owner's personal labor, or the cost of personal property.'

NOTE: This list is intended as a guide and may not include all work that is eligible for the program. Contact the State Historic Preservation Office for advice on work in these eligible categories that is not listed.

# South Carolina Historic Rehabilitation Incentives Act

## *Allowable Rehabilitation Expenses*

Allowable 'rehabilitation expenses' must meet the definition in the state law establishing this program. Please note that we review all work on the property, whether or not the cost of that work is included in the credit. Do not assume that work in these allowable categories is automatically approved — all work must meet the Secretary of the Interior's *Standards for Rehabilitation*. The text shown below in 'single quotation marks' is from Section 12-6-3535(B)(3) of the Code of Laws of South Carolina, 1976, as amended.

### **I. 'Preservation and rehabilitation work done to the exterior of a historic structure;'**

**Roof** — roofing, flashing, roof deck, roof structure, dormers, vents, chimneys

**Exterior walls** — work on brick, stone, mortar, stucco, wood, metal

**Windows and Doors** — repairing existing windows, new sash where missing or too deteriorated to repair, hood mold, sills, exterior door and window frames, exterior doors, sidelights, transoms

**Porches** — roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, foundation

**Foundations** — brick, stone, mortar, stucco, wood, metal

Restoration of documented historic architectural features

### **II. 'Repair and stabilization of historic structural systems;'**

Structural repair and stabilization of all historic structural elements exclusive of interior finish materials (interior finish materials are not included — except plaster, see below).

### **III. 'Restoration of historic plaster;'**

Work done on historic plaster, including repair of historic plaster, new plaster where it was a documented historic finish, use of wood or metal lath, documented decorative or flat plaster features.

### **IV. 'Energy efficiency measures except insulation in frame walls;'**

Insulation in the attic or crawlspace. Interior or exterior storm windows. Storm doors. Weather-stripping.

### **V. 'Repairs or rehabilitation of heating, air-conditioning, or ventilating systems;'**

Repairs to existing or installation of new HVAC systems. Installing flue-liners in historic chimneys.

### **VI. 'Repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures, and'**

Repairs to existing or installation of new electrical service from the point of supply by the utility to the outlets or junction boxes for fixtures. Repairs to existing or installation of new plumbing system from the supply at the water meter (or at the supply side of the pump for a well) to the fixtures and on the sanitary sewer system from the fixture to the sewer or septic tank (excluding the tank and drainfield). Repairs to existing historic electrical and plumbing fixtures.

### **VII. 'Architectural and engineering fees.'**

Architectural and engineering fees except fees attributable to new construction beyond the volume of the existing building.

'Rehabilitation expenses' do not include the cost of acquiring or marketing the property, the cost of new construction beyond the volume of the existing building, the value of an owner's personal labor, or the cost of personal property.'

**NOTE: This list is intended as a guide and may not include all work that is eligible for the program. Contact the State Historic Preservation Office for advice on work in these eligible categories that is not listed.**

South Carolina Department of Archives & History  
State Historic Preservation Office  
8301 Parklane Road  
Columbia, SC 29223  
803-896-6174

# South Carolina Historic Rehabilitation Incentives Act

## *Tips for Approval of Proposed Work*

### INTRODUCTION

A description of the proposed work must clearly describe all of the work on the residence, outbuildings, and site. Complete the boxes on the *Certified Rehabilitation Application S2 — Description of Rehabilitation*, section 6 by describing the existing conditions of each feature as well as the work that you propose for that feature. These Tips will make you more familiar with rehabilitation terminology, necessary documentation, and accepted rehabilitation treatments. All work must meet the Secretary of the Interior's *Standards for Rehabilitation*, as required by the legislation enacting this state income tax credit program. Allowable cost means that the cost for the work described can be included in the 'rehabilitation expenses' on which the taxpayer will base the 25% credit.

#### *What this guidance means*

These action words mean specific things in these Tips:

- ◆ **Avoid** — means that the taxpayer should not include this type of work in the project. In most cases, the work would not meet the *Standards* and therefore could not be approved as part of your project.
- ◆ **Not Acceptable** — means that the work does not meet the *Standards*, will not be accepted, and will cause the entire project to be denied.
- ◆ **Provide, describe, include** — means to include information in the application that is the subject of the topic.
- ◆ **Retain, reuse, preserve, and similar words** — means that the taxpayer should retain, reuse, or preserve the existing historic materials if they are in sound and usable condition. If they are not sound enough to retain, then document the condition in photographs.
- ◆ **Repair** — means that the taxpayer should retain the historic material and use techniques such as patching or refinishing to bring the feature to a sound and usable condition.
- ◆ **Rehabilitate** — means that the taxpayer should make repairs and/or alterations needed to provide for the proposed use in a way that does not damage or destroy historic building materials that define the historic character of the residence.
- ◆ **Restore** — means that the taxpayer should accurately portray the character of the residence at a particular period in time by removing later alterations and reconstructing missing features based on historic documentation.
- ◆ **Suggest, recommend, consider** — means that the South Carolina Department of Archives and History (Department) suggests or recommends that the taxpayer consider including these activities in the project (if the topic is applicable), and that such activities are preferred preservation treatments but they are not required for approval.

### HISTORIC EXTERIOR ARCHITECTURAL FEATURES

Repair, rehabilitation, and restoration of documented historic exterior architectural features are allowable costs, provided that the work meets the *Standards for Rehabilitation*.

#### *Documentation to include*

- ◆ Clear photographs of feature to be repaired, rehabilitated, restored, or reconstructed.
- ◆ Description of the condition of feature, why it needs to be repaired, and methods and materials to be used in repair.
- ◆ For features to be replaced: description of why the feature cannot be repaired, photograph of the deteriorated or damaged feature, and how the new feature matches the old (in material, design, dimension, and finish).
- ◆ For features to be reconstructed: documentation (historical, pictorial and/or physical) of the feature that confirms the presence and design of the feature on this building in the historic period and a design for the new work.

Architectural features can refer to everything from wood cornice brackets to entire porches, chimneys, or dormers. While some features are an integral part of a particular architectural style, some simply are a part of the character and distinctiveness of the building.

Repair significant historic features using matching materials. Where the deterioration is so severe that replacement is necessary, match new architectural details to the original design, dimension and materials, based on physical and historical documentation.

Protect surrounding features; avoid treatments that damage adjacent features, materials, or finishes.

Retain architectural details, repair or reconstruct details using compatible materials; avoid adding details of a period or style not documented for this building.

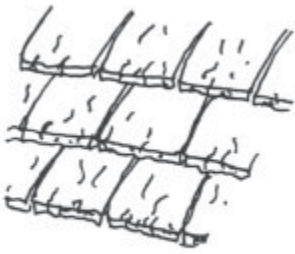
### ROOF

Roof repair, rehabilitation, and restoration (including replacement) are allowable costs, provided that the work meets the *Standards for Rehabilitation*. This work may include roof material, flashing, roof deck, roof structure, dormers, vents and chimneys.

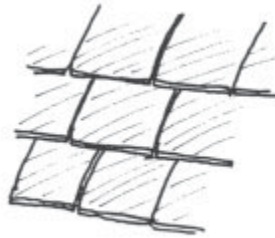
#### *Documentation to include*

- ◆ Clear photographs of existing roofing
- ◆ Manufacturer's literature or samples of proposed roofing material if other than original.

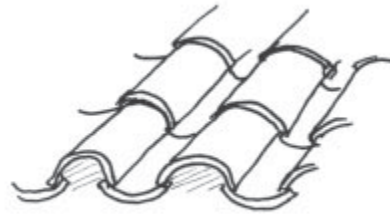
On many South Carolina residences, roofs are major design features; what happens to them and how they are treated can have a major impact on the historic character of a residence. Historic roof materials include wood shingles, slate shingles, clay tiles, decorative metal shingles, standing seam metal, V-crimp metal, or corrugated metal. Later or replacement roofing materials include asbestos shingles, asphalt shingles, and composition shingles.



**Wood Shingles**



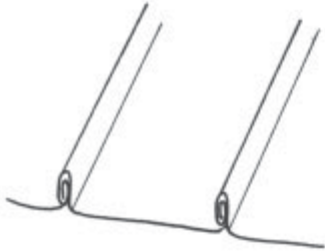
**Slate**



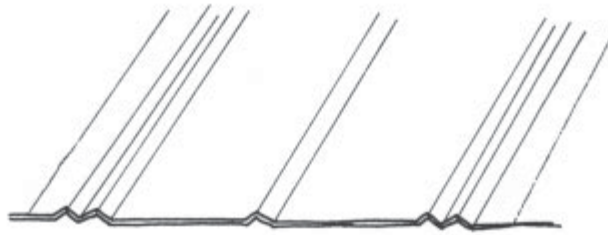
**Clay Tile**



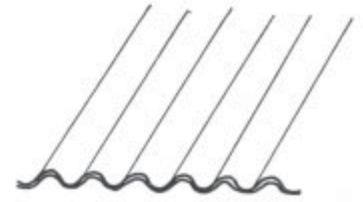
**Metal Shingles**



**Standing Seam Metal**



**V-Crimp Metal**



**Corrugated Metal**

The main jobs of a roof are to make water drain away as fast as possible, to direct that water in a specific way, and to provide a surface that will not admit any water while it is draining. The watertight surface relies on materials that overlap or are formed in specific ways to direct the flow of water. Watch for torn or loose materials and for any exposure of the underlying sheathing.

Flashing is a material that provides a watertight surface where the roof changes slope, direction, or material. Flashing also provides protection where the roof is interrupted by chimneys, dormers, vent pipes, and other protrusions. Many roof leaks occur at the flashing rather than through the roof material itself. Watch for open joints and areas where the flashing has pulled away or older flashing has rusted through or been damaged.

With any roof, especially a highly visible one, retain and repair existing historic roofing materials. Whether your residence has a wood shingle, slate, clay tile, or metal roof, new materials are generally available for repair work. Leave sound older materials in place, and choose repair and replacement materials to match the existing. Avoid removing existing materials that are not beyond repair.

If the residence requires a complete new roof we recommend the use of traditional roofing materials. This is true whether your residence still has the historic materials or a more recent replacement roof. Research and physical inspection can tell you what these materials might have been. Check for nail patterns and fragments of original materials in the attic. If historic roof materials have deteriorated to the point that complete replacement is required, match the new materials to the old in design, color, texture and other visual qualities.

For additional information on historic roofing materials and their repair, see *Preservation Briefs* #4 on roofing for historic buildings; #19 on wood shingle roofs; #29 on slate roofs; and #30 on clay tile roofs. See the inside back cover for a list of *Preservation Briefs* and the web site to access them. You may also order *Preservation Briefs* from the Department.

Repair deteriorated chimneys so they retain their historic appearance and character. If the fireplace will not be used, consider an

unobtrusive cap for the chimney. Avoid changes in height, detail, or materials of existing historic chimneys. Chimney height affects how a fireplace “draws,” and alterations to chimneys may affect fireplace function, as well as having an impact upon the architectural character of your residence. Avoid removal of visible chimneys. See the section on Heating, Ventilating, and Air-Conditioning Systems for additional information on chimney flue lining.

Retain and repair historic skylights and dormers. Avoid adding new skylights or removing historic skylights on highly visible roof areas.

## **EXTERIOR WALLS**

Repair, rehabilitation, and restoration of exterior walls are allowable costs, provided that the work meets the *Standards for Rehabilitation*. This may include work on brick, stone, mortar, stucco, wood, and metal. Repointing masonry and painting are also allowable costs.

### ***Documentation to include***

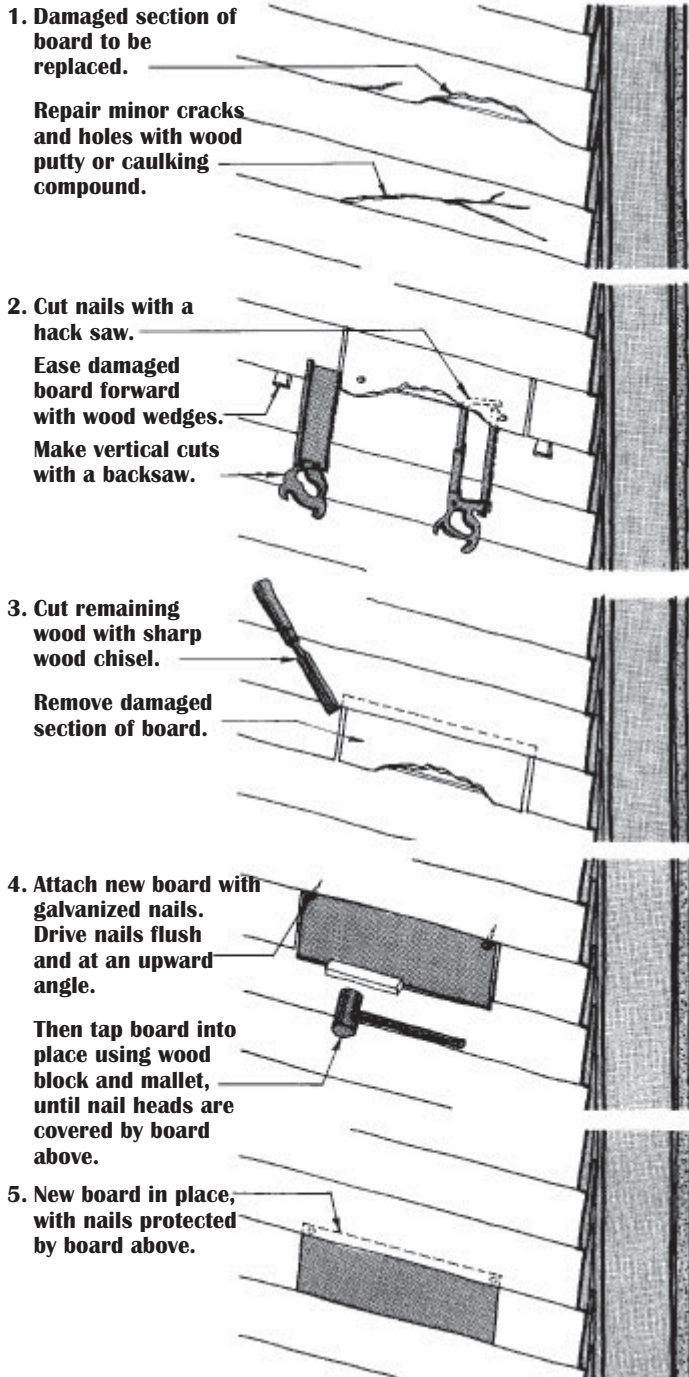
- ◆ Clear photographs of existing wall materials.
- ◆ Description of any work proposed for exterior walls; include repair or replacement of materials, cleaning, repointing, and painting.
- ◆ Drawings if major changes are proposed.
- ◆ For projects including repointing, a description of the method to be used in removing loose mortar and a specification for the replacement mortar mix.
- ◆ For exterior painting, a description of the method for paint removal and preparation for repainting. Include a description of proposed paint system (the type of paint and number of coats). We suggest that colors be chosen that are appropriate to the architectural character of the residence.

Historically, wood is the most common residential building material in South Carolina. Readily available and inexpensive, wood was used in residential construction throughout the history of the state. Often, the historic wood building components are essential to the character of a historic residence.

Wood deteriorates in the presence of water. Damp wood is food for numerous insects and fungi. Termites are notorious for causing serious

structural damage to historic wood features. The same fungi that rot fallen trees in a forest can cause serious structural damage to historic wood features. Both of these pests need water in addition to the wood. To avoid or limit the damage, control the water and keep the historic wood features dry.

Fortunately wood building features are relatively easy to repair. When clapboards are damaged, remove the damaged section and replace it with a matching board (see below).



Paint protects historic wood from the effects of exposure to the weather. It generally peels because the wood underneath has gotten damp. When wood gets damp, it expands at a rate that is greater than the paint, causing the paint to crack and peel. Remove paint gently; avoid techniques that damage historic wood (sandblasting, power grinding machines, etc.).

Prepare the surface of historic wood features using techniques that don't damage the surface. Try several techniques in different test panels until you find a technique that provides a paintable surface but doesn't damage the historic material. Use a good quality oil-based primer and two coats of high quality paint. See *Preservation Briefs #10* for more information about paint removal.

We recommend that you select paint colors for your residence based on the historic colors. Several paint manufacturers provide charts of the historic colors they have researched and developed. Choose paint colors that are compatible with the character of your residence; avoid paint colors that alter the character of the residence.

Artificial siding includes aluminum, vinyl, and composite materials. Retain historic siding materials; adding artificial siding in cases where the historic siding is sound is not acceptable. If artificial siding is an existing condition, then we recommend that you remove existing artificial siding and repair the historic material.

In cases where the historic siding is too deteriorated to save, use new siding material that matches the old in design, texture, and other visual qualities (Standard #6).

Masonry refers to building materials composed of stone, brick, concrete block, tile, terra cotta, or stucco that are generally used to construct building walls, ornamentation, and features such as chimneys, parapets, and steps. Though strong and durable, masonry can be brittle; this means that masonry features can crack if the ground or building wall supporting them shifts or sinks. If your residence has serious cracks, we recommend that you consult a qualified architect or engineer to assess the problem.

Clean gently; avoid cleaning techniques that damage the historic material. Sandblasting, for example, is not acceptable for masonry, because it removes part of the masonry along with the dirt or paint. This roughens the masonry surface, enabling it to collect dirt more quickly. Sandblasting also destroys finishes, small details, and edge definition. We recommend the gentlest technique that will clean the historic material, such as plain water in a soaker or spray hose. Take into account that this is an old residence and may never again look like a new residence. Use a qualified contractor who has the proper experience and equipment to clean historic masonry. See *Preservation Briefs #1* for more information about masonry cleaning.

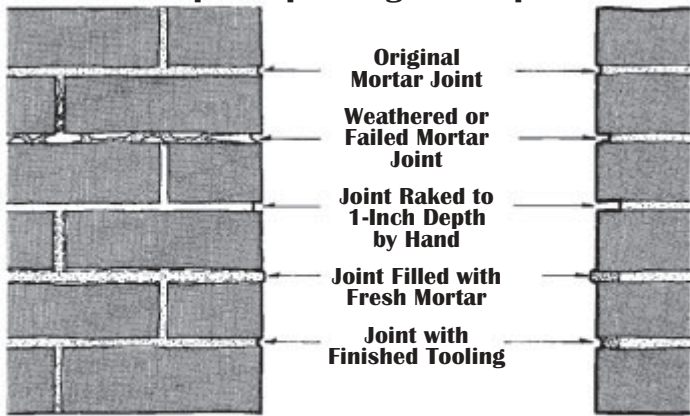
"Repointing" is the technique of removing deteriorated mortar between masonry units, and providing new mortar. The three most important issues in repointing historic masonry are: removing old mortar without damaging the masonry units; using a mortar with a compatible composition to the historic mortar; and matching the tooling of the mortar joint to the original work. Repoint masonry walls only where the existing mortar has truly failed. Minor cracks or some weathering away of the mortar usually are not major problems. Look instead for pieces of broken and loose mortar, and for areas where the mortar has fallen out completely, leaving open joints.

**Outline of a repointing project:**

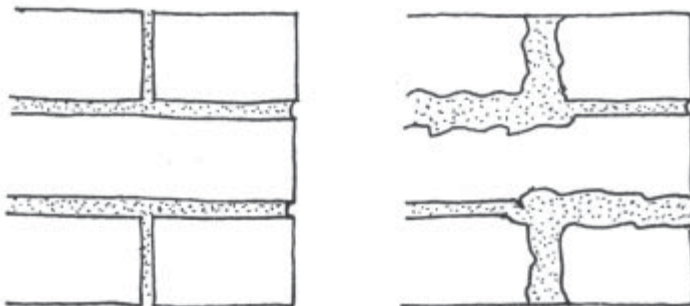
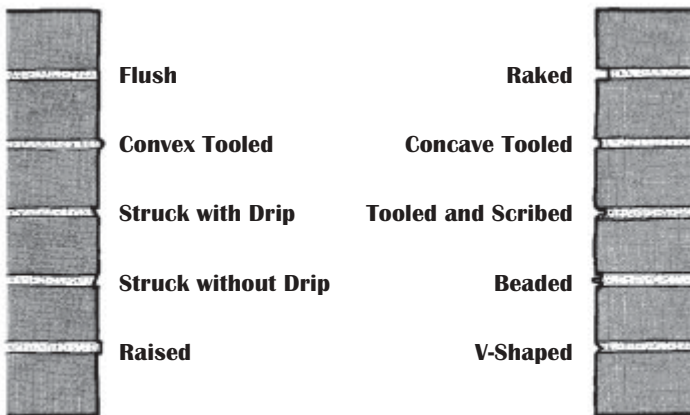
- ◆ Remove loose mortar taking care not to damage the historic masonry. Avoid circular saws that may cut into the adjacent bricks. We recommend preparation using hand tools.
- ◆ Moisten the joints prior to repointing so that the brick won't draw the moisture out of the mortar and prevent proper curing.

- ◆ Match the new mortar to the old in color and texture as well as composition. Most mortar prior to 1900 was lime-based. After that the original mortar may have included Portland Cement. See *Preservation Briefs #2* for more information about repointing.
- ◆ Match the joint “tooling” or finishing of the original mortar joint.

### Proper Repointing Technique



### Typical Mortar Joints



**Match Mortar**

**Avoid**

Stucco is a mixture of sand, water, and lime (or cement) that is applied over other materials, such as brick or wood. Stuccoed surfaces are common on South Carolina masonry residences. This material, which is applied wet, with a consistency like that of plaster, was used to smooth out exterior wall surfaces, to achieve stylistic effects such as simulating stone, and to cover rough building materials. Sometimes masonry or even frame walls were stuccoed some time after construction, to cover damage or alterations or to cover more porous materials.

Retain historic stucco; avoid removing any stucco without careful inspection — while stucco may have been added to a residence at a

later time, many historic residences had stucco as an original treatment. When stucco was applied to an existing brick residence, the walls were often chipped and chiseled to give the stucco a good bonding surface. A brick wall that had been altered in this way can be very unsightly without its stucco. In some cases, the stucco may be providing important weather protection to the historic masonry.

### WINDOWS AND DOORS

Repair, rehabilitation, and restoration of windows, shutters, exterior doors, and associated hardware are allowable costs, provided that the work meets the *Standards for Rehabilitation*.

#### Documentation to include

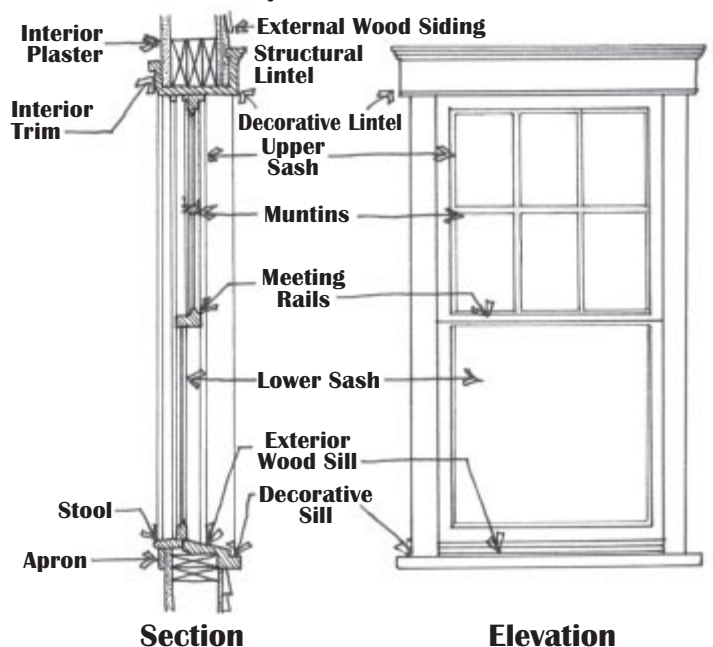
- ◆ Clear photographs of existing window and door features proposed to be repaired or replaced.
- ◆ Describe in detail the level of deterioration in the windows or doors as well as the proposed work.
- ◆ Manufacturer’s literature on proposed replacement door or window units.

Doors and windows are major design features of older buildings and how they are treated can have a major impact on the appearance and character of a historic residence. Building owners sometimes hurry to replace windows and doors — especially windows — that they perceive to be obsolete or beyond repair.

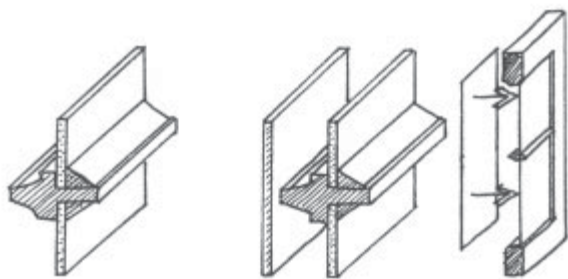
Retain existing historic window openings on highly visible walls. Avoid adding new window openings on highly visible walls. Repair existing windows including selective replacement as needed based on condition; avoid total replacement regardless of condition. Reuse historic glass or use new glass that matches the historic in visual qualities; avoid tinted glass or reflective glass. Install weather-stripping and storm windows to make existing historic windows more energy efficient. See *Preservation Briefs # 9* for more information about repair of historic wooden windows. See *Preservation Briefs # 13* for more information about repair of historic metal windows. See *Preservation Briefs # 33* on the repair of stained and leaded glass.

If existing windows are beyond repair, choose windows that match the old in materials, number of glass panes, and in thickness and profile

### Anatomy of a Wood Window



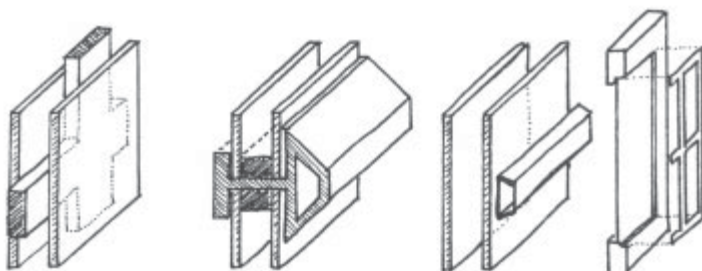
of framing and sash details (such as muntins, which are the wood pieces that support individual glass panes). Aluminum or vinyl replacement windows are not acceptable. Avoid applied (snap-in) muntins or ones that are sandwiched between two pieces of glass.



**Original**

**Recommended**

**True divided light replacement with optional interior storm**



**“Sandwich Muntin”**

**Out of Scale Muntin**

**“Applied Muntin”**

**Avoid These**

Retain existing historic door openings on highly visible walls. Avoid adding new door openings on highly visible walls. Repair original doors. Because doors are used often, they can appear to be more deteriorated than they actually are. Repair can include replacement of parts of a door, if the original door is unique or of elaborate design. If the historic door is beyond repair, match the design or replace it with a door style that is appropriate for your historic residence.

Repair existing shutters if feasible. Where complete replacement is necessary, match the design, dimension, location, and other visual characteristics of the historic units. Avoid adding shutters where they are not historic features of the residence.

Refer to the section on Energy Efficiency Measures for related information.

## PORCH

Repair, rehabilitation, and restoration of the historic porches are allowable costs, provided that the work meets the *Standards for Rehabilitation*. This work may include: roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, and foundation.

### Documentation to include

- ◆ Clear photographs of existing porch features to be repaired or replaced.
- ◆ Where restoration of missing features is part of the project, documentation of the missing features, such as historic photographs, physical evidence, or other historic sources of information.
- ◆ Drawings that show the entire porch design if the rehabilitation work is extensive.

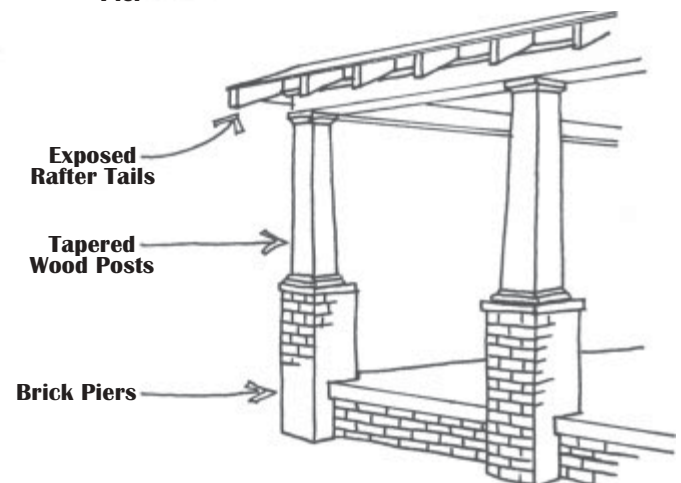
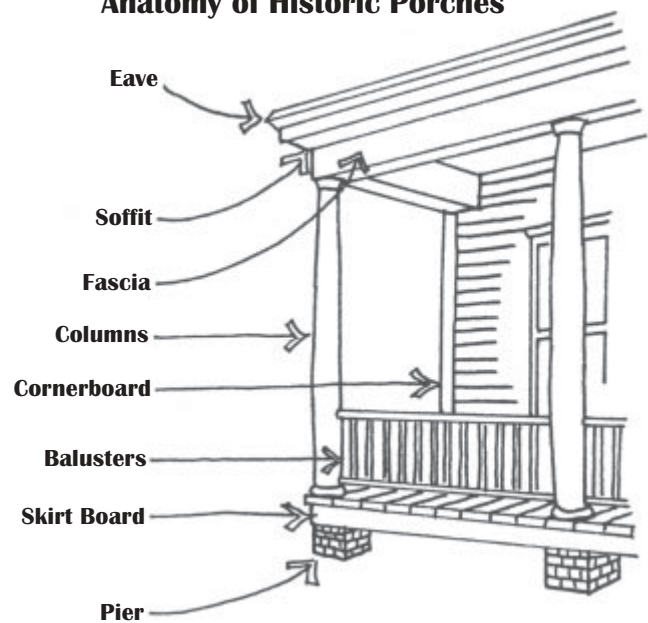
Often the focus of historic residences, porches are extremely important in defining the overall historic character of a residence. They may also have functional and/or decorative features that are important. When porches are not maintained, they can be one of the most problem-plagued areas of a historic residence because they are built of small pieces of wood that are exposed to weather on many different sides. Problems may include: buckling of flooring; rot in columns, flooring, and floor joists; and leaks in the roof or flashing.

Repair sections of the porch that can be repaired; avoid replacing the porch just because small portions are deteriorated. Replace materials that are too deteriorated to repair with matching materials. Avoid removing the porch entirely or replacing damaged features with incompatible materials.

If a porch is to be enclosed, then leave major porch design features intact and visible. The primary character of a historic porch is an open space with minimal structure. Design any enclosure to be compatible with that character. Avoid enclosing front porches. If you intend to screen a porch, we recommend screening a side porch rather than the front porch.

Replace missing porch features with ones that are in keeping with the style of the residence. See the illustrations below that identify appropriate porch details on different style residences.

### Anatomy of Historic Porches



See the section on Foundations for related information.

## FOUNDATIONS

Repair, rehabilitation, and restoration work on foundation features are allowable costs, provided that the work meets the *Standards for Rehabilitation*. This may include work on brick, stone, mortar, stucco, wood and metal. Installation of a foundation drain (French drain) is also an allowable cost.

### Documentation to include

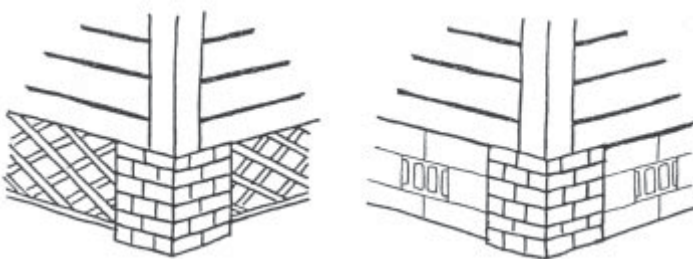
- ◆ Clear photographs of existing foundation condition.
- ◆ Brief description in application of proposed work to be performed on foundation features.

The foundation of a residence spreads out the weight of the building so the load on the supporting soil does not exceed the strength of the soil.

South Carolina residences have various kinds of foundations, ranging from a series of simple brick piers to solid poured concrete foundations that form full basements. Some foundations end just above ground level; others extend well above the ground to form raised basements.

Problems with foundations usually occur when they have been altered inappropriately or the soil has lost the ability to support the weight of the residence. "Rising damp" is a condition that can contribute to the deterioration of foundations. Rising damp is caused by water that moves up through a wall by capillary action from the ground. Signs of rising damp are usually above grade and can include darkened masonry, powdery mortar, soft brick, growth of moss or mildew, or the presence of whitish salts known as efflorescence. Powdery plaster on the interior of the building may also be a sign of rising damp. Installing a foundation drain may help to address rising damp by moving water away from the foundation. Be aware that once a water source is stopped, it can take up to one month per inch of wall thickness (12 months for 12 inch wall) for a completely soaked brick wall to dry out.

Make sure your residence site drains properly. Fix leaking gutters, downspouts and underground drain lines and keep foundation plantings pruned at least eighteen inches away from the historic residence. Add a foundation drain if the wall remains damp after addressing the basic solutions listed above.



**Consider**

**Avoid**

If solid infill is necessary, set brick or block back from the face of the pier. Include plenty of ventilation. Consider using wood lattice panels as infill if appropriate to the style of the residence. Avoid blocking in the gaps in pier-type foundations because it interferes with the air flow that keeps moisture from building up under the residence. Moisture trapped there can lead to dry rot or encourage insect infestation, and a blocked up foundation makes it hard to inspect for these conditions. Refer to the Exterior wall section on how to

properly repoint brick. Avoid adding stucco or painting brick piers if they were not stuccoed or painted historically.

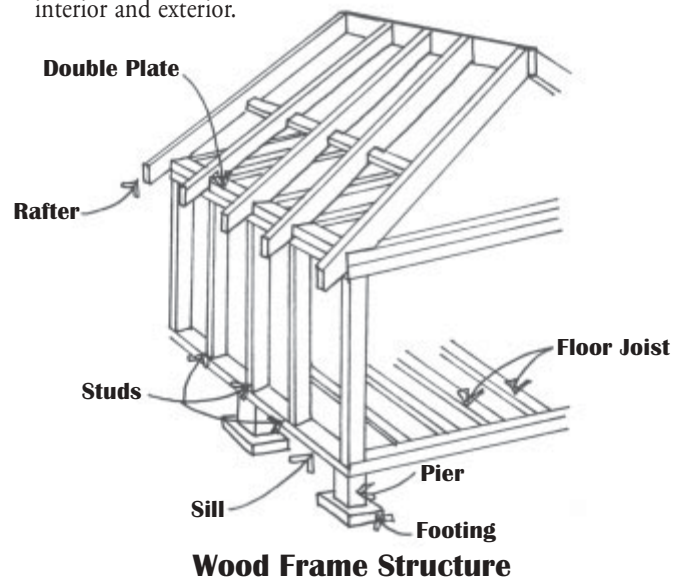
*If you are concerned about serious foundation problems, we recommend that you consult with an architect or engineer to assess the problem and propose solutions.*

## HISTORIC STRUCTURAL SYSTEM

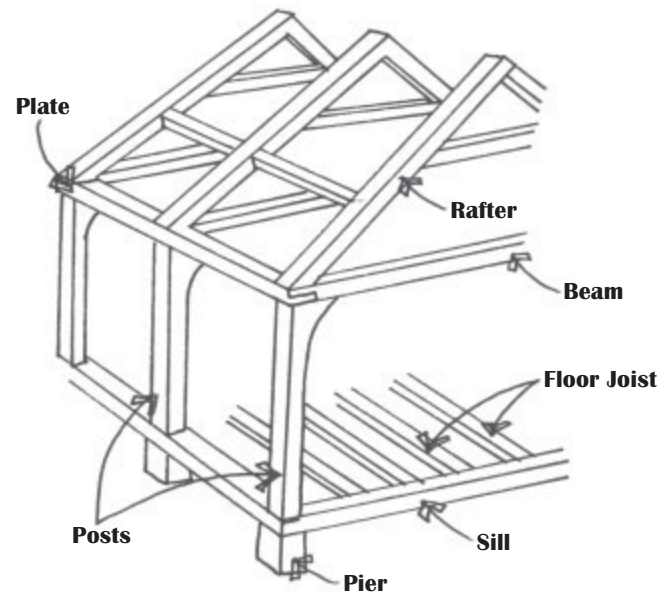
Repair, rehabilitation, and restoration of all historic structural features are allowable costs, provided that the work meets the *Standards for Rehabilitation*. General interior renovation is not an allowable cost (except repair of historic plaster), but structural stabilization of interior walls is an allowable cost.

### Documentation to include

- ◆ Clear photographs of the exterior and/or interior spaces affected by proposed structural work.
- ◆ Describe the structural problems and how these issues will be addressed, including how proposed work will affect interior and exterior features and finishes.
- ◆ Describe any structural repair work on interior walls.
- ◆ Before and after drawings of proposed structural work, both interior and exterior.



**Wood Frame Structure**



**Heavy Timber Structure**



Structural features of a historic residence can be visible or not visible, decorative or plain. These features often are part of the historic character. Examine the structural system of a historic residence and evaluate it early when planning major work. Identify the physical condition and its historic importance. Structural features include such things as footings, foundations, walls, piers, sills, joists, studs, posts, columns, beams, rafters, and trusses.

Identify, retain, and preserve those historic structural systems that are important in defining the overall historic character of the residence. This may include retaining structural features that are not visible.

*See other sections related to structural work, especially Exterior Walls, Foundation, and Roof.*

## **HISTORIC PLASTER**

Repair, rehabilitation, and restoration of historic plaster are allowable costs, provided that the work meets the *Standards for Rehabilitation*. This work may include: repair of historic plaster; replacing plaster where it was a documented historic finish; use of wood or metal lath; and rehabilitation and/or restoration of documented decorative or flat plaster features. For plaster restoration to be an allowable cost, it must match the HISTORIC plaster system in THIS residence. Note that metal lath may be ADDED over wood lath to strengthen the overall plaster system.

### ***Documentation to include***

- ◆ Clear photographs of existing areas where plaster is existing or proposed to be repaired or replaced.
- ◆ Documentation of the historic plaster system for this building.
- ◆ Detailed description of historic plaster restoration.

Plaster is a versatile material and one that traditionally has been used to finish interior walls. It provides a durable surface that is easy to clean and that can be applied to flat or curved walls and ceilings. When plaster dries, it is a rather rigid material that has the ability to last a long time. However, structural problems, poor workmanship, improper curing and moisture can cause plaster to crack, separate, or detach from its supporting framework of lath (wood strips).

*Preservation Briefs* #21 on flat plaster and #23 on decorative plaster detail common plaster problems and how to repair and correct these issues.

Plaster was historically applied over brick, wood lath, metal lath, and gypsum lath. To be an allowable cost for the state tax credit, new work must match the historic plaster in THIS residence. We recommend that you avoid using skim-coated modern gypsum board. While this technique may meet the *Standards for Rehabilitation* and be approved as part of the overall project, it is not considered 'restoration of historic plaster' as required by the state law and the cost of this work could not be counted as 'rehabilitation expenses.'

Plastering is a skilled craft, requiring years of training and special tools. So while the homeowner could handle minor repairs, we recommend that a plasterer be hired to accomplish large-scale plaster jobs.

Repair plaster and replace non-historic material with plaster where it is a documented historic finish. Avoid removing plaster to expose brick or lath underneath. Avoid removing plaster and replacing with non-historic material.

Repair decorative plaster since it is often a component of the character of a historic interior. Based on physical and historic documentation, we recommend reconstructing decorative features such as ceiling medallions or cornices. Avoid removing ornamental plaster.

## **ELECTRICAL AND PLUMBING SYSTEMS**

Repairs to existing or installation of new electrical service from the point of supply by the utility to the outlets or junction boxes for fixtures are allowable costs. Allowable costs also include repairs to existing or installation of new plumbing systems from the supply at the water meter (or at the supply side of the pump for a well) to the fixtures and on the sanitary sewer system from the fixture to the sewer or septic tank (excluding the tank and drainfield). Repairs to existing historic electrical and plumbing fixtures are allowable costs. New electrical appliances and fixtures and plumbing fixtures are not allowable costs. Work on electrical and plumbing systems must meet the *Standards for Rehabilitation*.

If plumbing or electrical work involves removal of historic plaster, we recommend replacement of the plaster. Repair and replacement of the damaged plaster is an allowable cost. Please see section on Historic Plaster for further guidance. Repair of historic plaster walls with other materials is not an allowable cost.

### ***Documentation to include***

- ◆ Clear photographs of existing situation to be repaired if these features are accessible. If work is to have an effect on interior features, send photographs of features that would be affected.
- ◆ Clear photographs of existing historic electrical and plumbing fixtures that are to be repaired.
- ◆ Brief description will suffice unless work will affect interior features. If interior features will be impacted, include photographs and drawings detailing areas to be affected.

The Department routinely approves work on electrical and plumbing systems, provided that the work meets the *Standards for Rehabilitation*. Avoid damage to historic features.

## **HEATING, VENTILATING, AND AIR-CONDITIONING SYSTEMS**

Repair, rehabilitation, and restoration (including replacement) of heating, ventilating, or air-conditioning systems are allowable costs, provided that the work meets the *Standards for Rehabilitation*. This work may include relining historic chimney flues and repairing fireplace masonry.

### ***Documentation to include***

- ◆ Clear photographs of existing historic chimney, fireplace, boiler, furnace or other device to be repaired or replaced.
- ◆ Drawings showing proposed location of new unit and placement of new ductwork, if applicable.

Mechanical systems provide heating and cooling to make the residence more comfortable during seasons where the outdoor temperatures are extreme. Historic mechanical systems most often provided heating and include fireplaces, boilers, radiators, furnaces, and decorative grilles. Changes to historic mechanical systems or new mechanical systems may have an impact on the character of a residence.

Fireplaces were essential for heating and cooking in many residences and help to define the historic character of a residence. We recommend relining the chimney flue and repairing fireplace masonry to ensure that this historic heating system will work safely.

When installing or updating heating and air-conditioning systems (including furnace and boiler replacement) respect significant original interior features. Avoid cutting through trim and ornamental details and lowering ceilings. If space at the ceiling is needed for ductwork and other systems, lower only part of the ceiling instead of lowering the entire ceiling. Locate vertical ductwork in closets or secondary spaces.

Consider carefully the location of a condenser for a new mechanical cooling system or heat pump. Avoid placing condensers on visible areas on the rooftop or on the site where they are easily viewed from the street or other public areas. We recommend enclosing condensers on the site with shrubs or a small, compatible fence.

Place window air-conditioners at side or rear windows and make them as unobtrusive as possible.

If an entirely new system is being proposed, plan carefully to ensure appropriate design and installation of the new system.

*Preservation Briefs #24* has information on repairing and installing heating, ventilating, and cooling systems in historic buildings.

## ENERGY EFFICIENCY MEASURES

Energy efficiency measures are allowable costs, provided that the work meets the *Standards for Rehabilitation*. This work may include: attic and floor insulation, exterior or interior storm windows, storm doors, and weather-stripping. Insulation in frame walls is not an allowable cost.

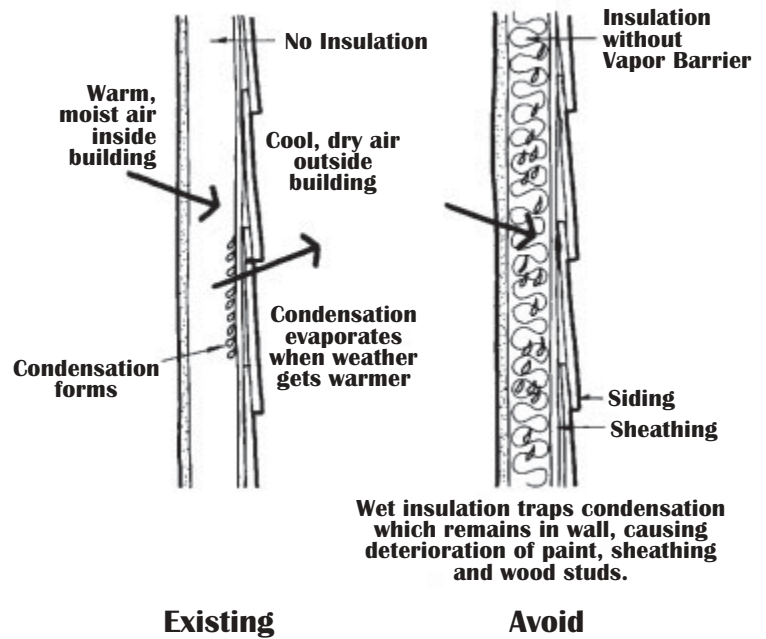
### Documentation to include

- ◆ Clear photographs of affected interior spaces for insulation installation.
- ◆ Clear photographs of existing windows needing storm windows.
- ◆ Describe types of insulation to be installed, the kind of vapor barrier to be used, if any, and location and type of attic vents.
- ◆ For aluminum storm windows, indicate the final finish (baked enamel, paint, etc.).

An efficient mechanical system is the most important part of making a residence energy efficient. If the mechanical unit is more than twenty years old, we recommend that you consider replacing it with a new high-efficiency unit. Consider these other retrofitting measures that can improve energy efficiency:

- ▲ Weatherstripping doors and windows;
- ▲ Attic and crawlspace insulation;
- ▲ Pipe and duct insulation; and
- ▲ Storm windows.

We recommend attic insulation where proper vapor barriers can be installed. Avoid the use of wall insulation. Removing siding or plaster; adding rigid foam insulation or filling cavity walls with blown insulation; and reinstalling the siding or replastering without proper techniques for controlling water vapor has the potential for trapping moisture in the wall. Moisture in the wall can lead to deterioration of wood sheathing and/or wood structural framing. It is also likely to cause the exterior paint to fail prematurely.



Storm windows can be either interior or exterior types. We recommend using interior storm windows where the detail of the historic window jamb can accept them. Choose exterior storm windows with the same color as the window and have the same major structural subdivisions. For example, for a typical double-hung sash, the storm windows should have an upper and lower half and they should meet at the same point as the meeting rails of the window sash. We recommend a baked-on finish for storm windows, which most closely resembles paint. Avoid tinted or reflective storm window glass. Avoid adding tinted or reflective film to historic windows, new windows, or storm windows.

If your residence has its original screen door in place, retain that feature. If not, we recommend a storm door design that allows for the full visibility of the original door. Avoid new storm doors that obscure the majority of the original door or that are not appropriate for the architecture of the residence. For example, avoid the “crossbuck” style storm doors.



## OUTBUILDINGS

Repair, rehabilitation, and restoration of a historic outbuilding are allowable costs, provided that the work meets the *Standards for Rehabilitation*. The categories of allowable work on an outbuilding are the same as for an owner-occupied residence. Interior work is not allowable except in the following categories: structural; plumbing; electrical; mechanical systems; and historic plaster. See those categories for more detail. We review all work on the interior of

outbuildings, even though some of that work may not be allowable for the tax credit. Demolition of a historic outbuilding is not an allowable cost.

#### ***Documentation to include***

- ◆ Clear photographs of the existing conditions of the outbuilding. Include interior views as well as exterior views.
- ◆ Floor plans that show the existing conditions and any proposed changes. Make a distinction between the existing and the proposed work if you include them on the same floor plan.
- ◆ Elevation drawings that show any changes to the exterior walls and/or roof.

Outbuildings can help create the historic setting for the main residence. Prior to the mid-19th century, rural outbuildings were typically agricultural service buildings such as barns, stables, corn cribs, or smoke houses. Kitchens and slave quarters were often built in separate buildings. These outbuildings were often simply designed and not highly decorated. By the late 19th and early 20th century, outbuildings were often related to transportation and builders sometimes used the same architectural detailing on outbuildings as on the main residence.

Retain significant features of outbuildings; avoid changes to the height, roof shape, openings, and doors and windows. Because outbuildings usually shelter secondary activities they are often allowed to deteriorate more than the main residence. Total replacement of existing materials is not acceptable. Reuse sound historic materials to the maximum extent possible. Provide an estimate of how much of the outbuilding will have to be new materials. If the outbuilding is too deteriorated to repair and must be substantially rebuilt, then we may determine that it no longer contributes to the historic character of the property and therefore work on the outbuilding would not be allowable for the credit.

Describe any demolition of historic outbuilding(s) as a separate work item. We recommend that owners retain, rehabilitate, and use historic outbuildings because they are important in defining the overall historic character of many historic properties (see above).

### **NEW ADDITIONS AND NEW CONSTRUCTION**

New additions and new construction on the site are not allowable costs for the credit, but we review the design as part of the overall project.

#### ***Documentation to include***

- ◆ Clear photographs of the area of the historic residence to which the addition will be connected. For projects that include new construction on the site, provide photographs of the site where the new building is proposed and views from the residence to that area as well as from that area to the residence.
- ◆ Detailed drawings that include a site plan, floor plan, and elevations.

New additions and new construction can be a challenge to design in a way that is compatible with yet different from the historic residence as stated in Standard #9. When the use of the residence requires space beyond the existing rooms, then any addition or new construction should follow these basic ideas:

- ▲ Make the connection as small as possible. A smaller connector to a historic residence allows more of the original residence to be seen and it makes the addition easier to remove in the future. Avoid damage to significant historic materials, finishes, details, and features;
- ▲ Place the addition on the least visible area of the residence and/or place the new building in a minimally visible area of the site. Please be aware that some residences are designed with all four sides as primary elevations and an addition on these residences might preclude a tax credit for the project.
- ▲ Design the addition as secondary to the main residence. The most successful additions are smaller than the original residence and don't copy the historic details exactly. Avoid additions on any highly visible roof area.

### **SITE WORK — GRADING AND EXCAVATION**

Site work is not an allowable cost for the credit, but we review it as part of the overall project. The costs of excavation are allowable only if they are associated with other allowable work (structural repair, foundation drain, electrical supply line, water line, and/or sewer line).

#### ***Documentation to include***

- ◆ Clear photographs of the area where the work is proposed.
- ◆ Site plan if the work is extensive or will impact known archaeological features.

Excavation is an allowable cost if it is associated with allowable work such as structural repair, foundation drain, underground power line, water line, or sewer line. Protect any known archaeological sites by creating a "green space"; avoid disturbing significant archaeological features when excavating (see Standard #8).

### **LANDSCAPING — PLANTINGS AND PAVING**

Landscaping is not an allowable cost for the credit, but we review it as part of the overall project.

#### ***Documentation to include***

- ◆ Clear photographs of the area where the work is proposed.
- ◆ Landscaping plan if the work is extensive or will impact significant landscape features.

The landscaping of a historic residence can support the architectural and historic character of the residence. Retain significant historic landscape features (avenues, allees, formal gardens, groves, driveways, pools, fences, gates, terraces, garden walls, pergolas, gazebos, etc.).

This review will not generally include landscape design unless there are significant and historic landscape features present on the site. We suggest that you consider the mature size of new plantings and plant them far enough away from the historic residence so that they will not present a constant pruning problem. We recommend that you keep shrubs pruned approximately 18" away from the historic residence.

### **INTERIOR ALTERATIONS**

Interior work is generally not an allowable cost for the tax credit, except work on: historic plaster; historic structural systems; HVAC; and plumbing and electrical systems exclusive of new fixtures or appliances. We review all interior work as part of the overall project.

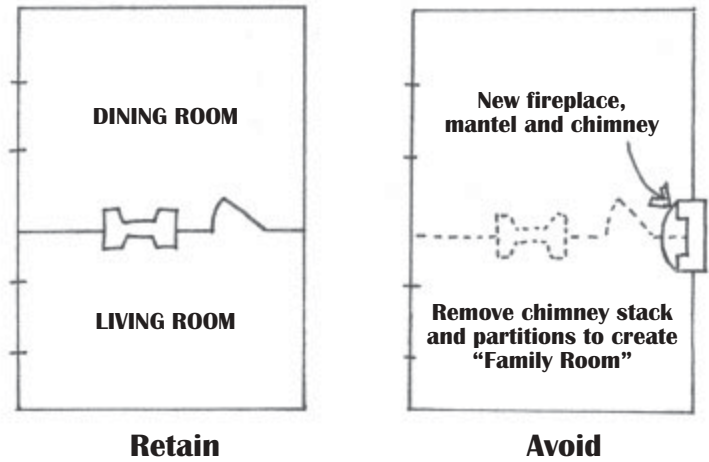
### ***Documentation to include***

- ◆ Clear photographs of the interior of the residence. Include overall views of the rooms where work will take place as well as close-up photographs of details such as historic mantels, doors, transoms, windows, trim, etc.
- ◆ Floor plan(s) showing the existing layout, and floor plan(s) showing the proposed work. Include changes to partitions as well as changes to historic doors, openings, stairs, and room arrangement.
- ◆ Description of the rehabilitation work on the interior.

The interior floor plan, the arrangement of spaces, and built-in features and applied finishes may be individually or collectively important in defining the character of a residence. Retain important historic spaces such as an entrance hall, parlor(s), stairways, and corridors. Retain significant finishes such as decorative plaster or decorative painting. Retain paint on historically painted features; avoid exposing wood where the historic treatment was not a natural finish. Retain ceilings in their historic height and material; avoid cutting holes in historic ceilings to create “cathedral” or “tray” ceilings and avoid changing the character of flat ceilings by exposing ceiling joists. Retain historic plaster (see separate section on plaster); avoid removing plaster to expose the brick or lath underneath.

### **INTERIOR PLAN CHANGES**

The interior of a historic residence is usually arranged in a sequence of spaces; the front spaces generally include more architectural detail and more elaborate finishes. Rooms to the rear and on the upper floors of multiple floor residences generally are simpler in design and finish. Focus changes in these secondary spaces of the residence.



### **KITCHENS AND BATHROOMS**

Kitchens and bathrooms change more often over time than any other portion of historic residences. Retain the basic location of these rooms as the planning progresses on your project. Remember that most of the work in these rooms is not allowable for the credit.

### **SIGNIFICANT INTERIOR FEATURES**

Significant interior features include stairs, doors and trim, transoms, windows and trim, baseboards, wainscot, fireplaces, mantels, picture rail, crown molding, etc. Retain significant features; avoid removing existing historic features or adding new features that are not documented as historic for THIS residence.

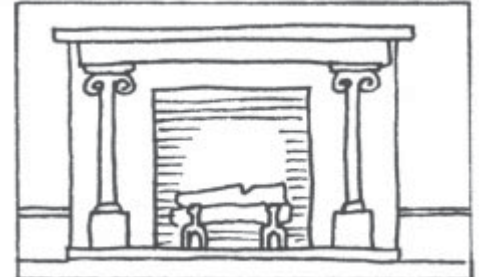
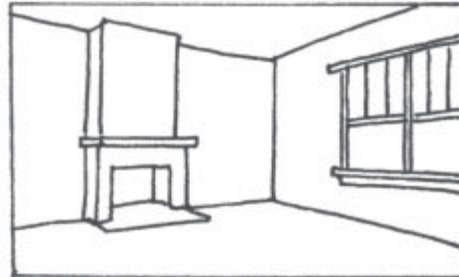
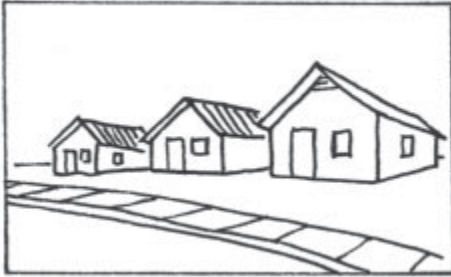
# South Carolina Historic Rehabilitation Incentives Act

## Tips for Taking Photographs

Photographs are one of the most important parts of your *Certified Rehabilitation Application*. Taking a little extra time to make sure they are done right is one of the surest ways to expedite our review of your project. Here are a couple of things to consider.

**1. Remember, that for many of the people who will review your application, the photographs are their only chance to get acquainted with your building(s).**

Send plenty of clear, sharp photographs. While we prefer traditional color or black and white prints taken with film and a camera, digital photographs are acceptable, if the resolution is high enough that the digital images are indistinguishable from traditional photographs. **DO NOT** email digital images or send on a disk. Print digital images no more than two per 8 1/2 by 11 sheet. Polaroids or other instant photographs are unacceptable.



**For the building exterior, be sure to include:**

- ◆ Views of the building in its setting, including any outbuildings and its neighbors to either side and across the street
- ◆ Overall views of each side of the building
- ◆ Close-up views of important features, such as windows, doors, millwork, or other things unique to your building
- ◆ Close-up views showing the condition of the building's materials, especially if there are problems with deterioration

**For the building interior, be sure to include:**

- ◆ Overall views of each room of the building (an easy way to do this: stand in one corner and shoot the opposite side of the room, then take a picture from the opposite corner)
- ◆ Close-up views of important features, such as fireplaces, stairways and railings, windows, doors, trim, or other things unique to your building
- ◆ Close-up views showing the condition of the interior finishes on the floors, walls, and ceilings, especially if there are problems

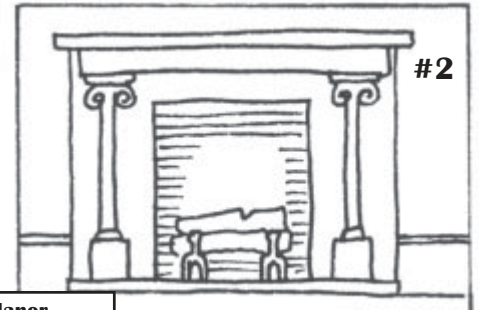
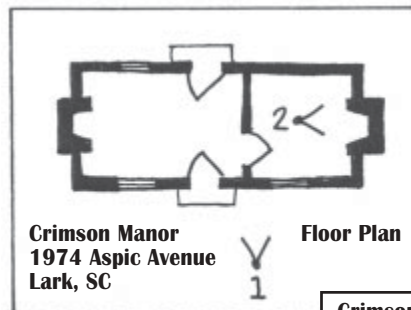
**2. Be sure your photographs are all properly labeled. Improperly labeled photographs cause confusion and will lead to delays in reviewing your project.**

Every photograph must be labeled with a number, property name, address, and date. You also need to include a description of what the photograph is showing and where the picture was taken from. You may provide this information on the back of each photograph, or provide a photograph identification list that includes all of this information. There are a couple of good ways to do this:

- ◆ You can simply write a description of what is shown in the picture and where the picture was taken from.
- ◆ Or, you can use building floor plans to create a photograph key. As in the first option write a description of what is shown, but instead of verbally describing where the photograph was taken, use symbols and numbers to note on the floor plans the location from where each photograph was taken.



**#1**  
Crimson Manor  
1974 Aspic Avenue  
Lark, SC  
Photo #1  
Front elevation from  
across Aspic Avenue  
January 2, 2003



**#2**  
Crimson Manor  
1974 Aspic Avenue  
Lark, SC  
Photo #2  
Studio fireplace and  
mantel are in good  
condition.  
January 2, 2003

Thanks to the North Carolina Historic Preservation Office at the North Carolina Department of Archives and History for sharing "A Short Primer on Your Photographs" on which this tip sheet is based.