

INSTRUCTIONS & REFERENCE MATERIAL

FOR COMPLETING THE SOUTH CAROLINA
HISTORIC REHABILITATION INCENTIVES APPLICATION



SOUTH CAROLINA DEPARTMENT OF ARCHIVES & HISTORY
STATE HISTORIC PRESERVATION OFFICE

8301 PARKLANE ROAD COLUMBIA, SC 29223

scdah.sc.gov | 803-896-6196

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For technical assistance or questions about completing your application contact:
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PROGRAM OVERVIEW

WHAT IS THE TAX CREDIT?

Taxpayers who rehabilitate their owner-occupied residence may be eligible to subtract 25% of the costs of many expensive repairs and renovations from their state income taxes (South Carolina Historic Rehabilitation Incentives Act [Section 12-6-3535](#)). For mixed-use buildings (ex: an owner-occupied residence over a shop in a commercial building) see [Tips for Mixed Use Projects](#) and contact us early to streamline the necessary reviews.

IS MY RESIDENCE ELIGIBLE FOR THE CREDIT?

There are **three criteria that must be met** in order to earn the 25% credit for owner-occupied residential buildings:

1. The owner-occupied residential building must be listed individually in the National Register of Historic Places, contributing to a listed National Register historic district, determined by the SHPO to be eligible for individual listing in the National Register, or an outbuilding that contributes to the significance of a property listed in the National Register.
2. The applicant must spend a minimum of \$15,000 on allowable rehabilitation expenses within a 36-month period (Note: the entire project does not need to be completed in 36 months).
3. The completed work, including work not eligible for the tax credit, must meet the [Secretary of the Interior's Standards for Rehabilitation \(Standards\)](#).

**THE CERTIFIED REHABILITATION PROGRAM REQUIRES APPROVAL OF WORK BY THE
STATE HISTORIC PRESERVATION OFFICE (SHPO) PRIOR TO BEGINNING CONSTRUCTION.**

APPLICATION PROCESS:

The Certified Rehabilitation Application is a three-part application process consisting of the [S1: Evaluation of Significance Application](#), the [S2: Description of Rehabilitation Application](#), and the [S3: Documentation of Completed Work Application](#).

Applicants should submit completed S1 and S2 application forms to the SHPO for review and approval well before they intend to begin work. Please submit one hardcopy of each form with an original signature, and any necessary supporting documentation to the SHPO. Keep a copy of your application for consultation with the SHPO staff, as well as for your own records. Review time is approximately **30 days** for complete applications.

EVALUATION PROCESS:

Plans for the rehabilitation project must be approved by the SHPO to ensure that all work respects the historic character of the building while allowing for reasonable changes to meet today's needs. The SHPO must certify that all project work - including expenses that are not eligible for the credit - meets the Standards. When the rehabilitation is completed, the SHPO must verify that the completed project is consistent with the previously approved proposal.

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 preliminary 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. 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 those problems are corrected, the project is not eligible for the state income tax credit.

DON'T FORGET!

- **Get approval prior to any construction or demolition.** Do not begin any work during the time the SHPO is reviewing the project.
- Sign the forms - we cannot process forms without an original signature
- Describe the project work completely - if the work is not fully described, we must place the review on hold while you complete the description. Work that is eligible for the credit, as well as work that is not eligible for the credit, should be fully described.
- Photographs should be included with the S1 and S2 Applications that fully document the "before" exterior, interior, and site conditions. See [Tips for Taking Photographs](#) for additional guidance.
- Photographs should be included with the S3 Application that fully document the "after" exterior, interior, and site conditions. See [Tips for Taking Photographs](#) for additional guidance.
- Include plans, elevations, and other drawings with the S2 Application. Drawings are needed to show the existing condition and proposed treatment of the residence. Professionally produced architectural plans are not required, but the project drawings must be clear enough for us to review the work.

COMPLETING THE S1 APPLICATION

PURPOSE & EVALUATION PROCESS:

The SHPO uses the [S1- Evaluation of Significance form](#) to verify whether or not an owner-occupied residence meets the [National Register Criteria for Evaluation](#), 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'. Properties that are not listed but are determined to be eligible for individual listing in the National Register of Historic Places by the SHPO may be eligible for the tax credit. **This form is required for all properties**, including properties that are already listed individually or as a contributing structure in a National Register-listed historic district.

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.

HOW TO COMPLETE THE S1 APPLICATION:

1. Property Information

If known, provide the historic name of the property. 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. Provide the current property address, city and zip code. If the address has changed, provide the previous address. If your property is located within a National Register historic district, provide the name of the historic district, if known. Information on listed buildings is available through the [South Carolina Historic Properties Record](#).

2. Taxpayer's Statement/Owner Information

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.

3. Project Contract (if different from the taxpayer)

This is the 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. The property owner will be copied on correspondence between the SHPO and the project contact when requests for additional information are made.

4. Attachments

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

- **Maps:** 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.
- **Photographs:** Include clear photographs that document the "before" condition of the residence including exterior, interior, as any outbuildings, the site, and surroundings. Provide color prints of digital photographs; no more than two images per 8.5x11" sheet. Photographs are not returnable. Label your photographs with a number, the property name, address, date and view, or attach a photo key that provides this information. Refer to [Tips for Taking Photographs](#) for more information.

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.

- **For properties that are listed in the National Register:** Complete the first two pages of the S1 form
- **For properties that are not listed in the National Register:** Complete all four pages of the S1 form. Refer to [Writing an Architectural Description](#) for guidance in completing this section.

6. Property Significance

Provide the names of the original owner, architect and building for your house, if applicable and if known, and provide your source for this information. 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 various types of records to search and includes a bibliography of helpful publications.

S1 - Evaluation of Significance

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



PLEASE NOTE: Signed and completed forms must be mailed to State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223. **Digital submissions are not accepted.**

1. PROPERTY INFORMATION

Historic Property Name: The Roberts-Highsmith House County: Jones

Address: 145 Main Street City: Smallville State: SC 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. TAXPAYER'S STATEMENT

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

Address: 145 Main Street City: Smallville State: SC Zip: 29999

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. An original signature is required.

Signature

Date

3. PROJECT CONTACT (If Different From Taxpayer)

Name: Sarah Smith Phone: 555-555-5556 E-mail: Sarah.Smith@net.com

Address: P.O. Box 555 City: Smallville State: SC Zip: 29999

4. ATTACHMENTS

You must include the following information with your signed and completed application. Incomplete applications will be placed on hold until you provide the requested information. Please send complete information with the initial submission.

MAPS showing streets, cross streets, and adjacent property parcels (see [Instructions](#))

PHOTOGRAPHS in color, printed no more than 2 to a page, of the interior, exterior and any outbuildings (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:

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

Listed individually or meets the criteria for individual listing in the National Register of Historic Places.

Contributing outbuilding(s) are: _____

Non-contributing outbuilding(s) are: _____

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.

See attached sheets

S - -

State Historic Preservation Officer - Authorized Signature

Date

Project Number

S1 - Evaluation of Significance

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



5. PROPERTY DESCRIPTION

Date(s) of Construction: 1905 Source : Sanborn 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? Yes No If Yes, date(s) of move(s)? _____

If Yes, where was the original location?

Are outbuildings on the property? Yes No

If Yes, please list each building on the property, regardless of age or integrity. Provide the approximate date of construction and describe any alterations or additions. Please include photographs of each outbuilding (see [Tips for Taking Photographs](#) in Instructions).

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



THIS COMPLETES THE S1 APPLICATION FOR THE FOLLOWING:

- Any property listed in the National Register of Historic Places (District or Individually);

THE REMAINING PAGES MUST BE COMPLETED FOR THE FOLLOWING:

- Any property that is NOT listed in the National Register (District or Individually)



COMPLETING THE S2 APPLICATION

PURPOSE & EVALUATION PROCESS:

The [S2 - Description of Rehabilitation](#) form is used to certify that the **proposed** rehabilitation work meets the Secretary of the Interior's [Standards for Rehabilitation](#) (Standards). 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 material.

HOW TO COMPLETE THE S2 FORM:

Section 1. Property Information

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. You must indicate how you will use this property. For owner-occupied residences, complete this form.

USE: For owner-occupied residences, complete the S2 form. For mixed-use buildings (ex: an owner-occupied residence over a shop in a commercial building) you must complete the federal application and the S2 form. Refer to [Tips on How to Apply for Mixed Use Projects](#) for more information and contact the SHPO early to streamline the necessary reviews.

ESTIMATED TIMELINES: Provide the estimated start date of the project and the estimated completion date. You will provide the actual start and end dates on the S3 Application at the conclusion of the project. Please note: **To be eligible for the owner-occupied residence credit, the project work must be approved in writing before you begin the work.**

ESTIMATED COSTS: Include the estimated total project costs which includes all costs for the project. Include in the 'rehabilitation expenses' only those costs that are covered in the allowable categories (see [Allowable Rehabilitation Expenses](#)). You will provide the actual final costs on the S3 application at the conclusion of the project. 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.

Section 2. Taxpayer's Statement

Provide the taxpayer's (owner's) name, information, and an **original signature**. Digital or photocopied signatures will not be accepted. 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.

Section 3. Project Contact (if different from the taxpayer)

The project contact is someone other than the owner, that acts as the 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. Please note, it is SCDAH policy to include both the owner and the project contact on project correspondence.

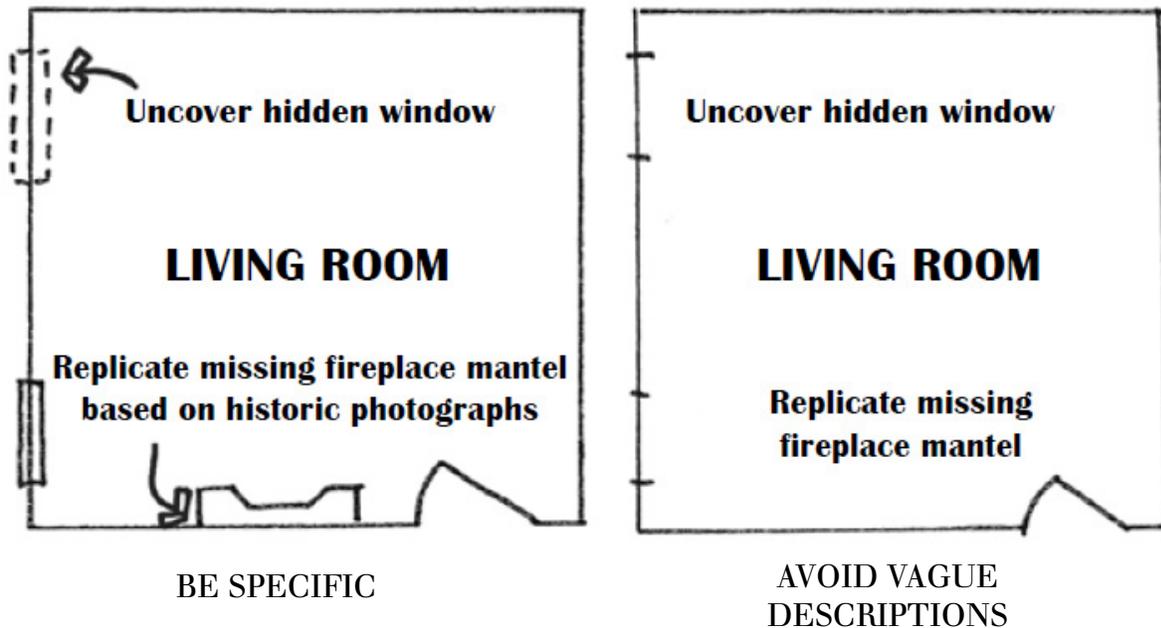
Section 4. Attachments

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

PHOTOGRAPHS: Include clear **color** photographs that document the "before" condition of the residence including the interior and exterior of the residence, all outbuildings, the site, and the surrounding. Photographs of primary interior spaces must be provided regardless of whether work is proposed for those spaces. Color photographs should be printed no more than two images on each 8.5 x 11" sheet of paper and submitted with the application. Label your photographs with a number, the property name, address, date, and view, and key them to the application narrative as appropriate. Digital photographs are not accepted. Photographs are not returnable. Refer to [Tips for Taking Photographs](#) for more information.

DRAWINGS/SKETCHES: 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) 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.

COMPLETING THE S2 APPLICATION (CONTINUED)



Section 5. Summary of Rehabilitation Project

Use this form to list the scope of your project. Every line must be checked “yes” or “no”. 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.

Section 6. Detailed Description of Proposed Rehabilitation Work

Describe in detail the work that you propose to do on each feature. Include a description for each category identified as part of the project scope in Section 5: Summary of Rehabilitation Project. If you have checked “yes” to a work item in Section 5, a description must be provided in Section 6 that included that work item.

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 condition. Below that in the same box, provide a description of the proposed work.

Descriptions must **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 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.

Because you will describe the work before you begin construction, you may find that the scope of work must change once the project has begun. For any changes or additions to the work proposed, you will need to submit a completed [S2 Amendment form](#) to the SHPO for review and approval.

S2 - Description of Rehabilitation

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



PLEASE NOTE: Signed and completed forms must be mailed to: State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223. Digital submissions are not accepted.

1. PROPERTY INFORMATION

Historic Property Name: _____ County: _____
Address: _____ City: _____ State: SC Zip: _____
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: _____ Estimated project completion date: _____
Estimated 'rehabilitation expenses': \$ _____ Estimated total project costs: \$ _____

2. TAXPAYER'S STATEMENT

Name: _____ Phone: _____ E-mail: _____
Address: _____ City: _____ State: _____ Zip: _____

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. Original signature is required.

Signature _____ Date _____

3. PROJECT CONTACT

Name: _____ Phone: _____ E-mail _____
Address: _____ City: _____ State: _____ Zip: _____

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.

- Complete and signed S1 and S2 forms
- Photographs, keyed to the rehabilitation plans, of the exterior and the interior, as well as overall views of the building and site
- 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 within the proposed work. Contact the South Carolina Department of Archives and History to resolve these issues prior to beginning rehabilitation work.

See attached sheets

State Historic Preservation Officer - Authorized Signature _____ Date _____ S - -
Project Number _____

S2 - Description of Rehabilitation

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
 Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



5. SUMMARY OF REHABILITATION PROJECT

Historic Property Name: _____ County: _____

Address: _____

Provide a check for EACH CATEGORY in the following list. Check "YES" if it is included in your project, check "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 Tips for Approval of Proposed Work for documentation requirements)
		Roof - roofing, flashing, roof deck, roof structure, dormers, vents, chimneys
		Exterior Walls - repairing brick or stone masonry, repointing mortar joints, patching stucco, repairing, patching or replacing historic wood or metal features, painting
		Windows and Doors - repairing existing windows, new sash where missing or too deteriorated to repair, hood molds, sills, shutters, exterior door and window frames, exterior doors, sidelights, transoms
		Porches - roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, foundation
		Foundations - repairing brick or stone masonry, repointing mortar joints, patching stucco
		Exterior Restoration - removal of later features and new work duplicating missing historic features
		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).
		Restoration of historic plaster - 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
		Energy Efficiency measures except insulation in frame walls - insulation in attic or crawlspace, interior or exterior storm windows, storm doors, weather stripping
		Repairs or rehabilitation of heating, air-condition, or ventilating systems - repairs to existing or installation of new HVAC systems, installing flue liners in historic chimneys
		Repairs or rehabilitation of electrical or plumbing systems 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 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
		Architectural and engineering fees
		Interior alterations - floor plan changes
		Changes in the kitchen
		Changes in the bathroom(s)
		Interior painting, wallpaper, other decorative finishes
		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, other (list):
		An addition to the existing building _____
		New building on the site _____
		Work on historic outbuildings
		Work on non-historic outbuildings
		Site work - grading
		Landscaping - plantings
		Fences, other non-planting landscape features
		Other (describe) _____

S2 - Description of Rehabilitation

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Historic Property Name: _____ County: _____

Address: _____

Provide a detailed description of the proposed rehabilitation work. You must include a description of work for each category that you checked "YES" to in Section 5. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. See Instructions and Tips for Approval of Proposed Work for additional information.

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

S2 - Description of Rehabilitation

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Historic Property Name: _____ County: _____

Address: _____

Provide a detailed description of the proposed rehabilitation work. You must include a description of work for each category that you checked "YES" to in Section 5. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. See Instructions and Tips for Approval of Proposed Work for additional information.

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

S2 - Description of Rehabilitation

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Historic Property Name: _____ County: _____

Address: _____

Provide a detailed description of the proposed rehabilitation work. You must include a description of work for each category that you checked "YES" to in Section 5. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. See Instructions and Tips for Approval of Proposed Work for additional information.

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

Feature: _____ Approximate date of feature: _____

Describe existing conditions:

Describe proposed work:

See photographs # _____, and/or plans # _____

S2 - Description of Rehabilitation

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



6. DETAILED DESCRIPTION OF PROPOSED REHABILITATION WORK

Historic Property Name: _____ County: _____

Address: _____

Provide a detailed description of the proposed rehabilitation work. You must include a description of work for each category that you checked "YES" to in Section 5. Provide the description of each existing historic feature in the top section and the description of the proposed work in the bottom section. See Instructions and Tips for Approval of Proposed Work for additional information.

Feature: _____	Approximate date of feature: _____
Describe existing conditions:	
Describe proposed work:	
See photographs # _____, and/or plans # _____	

Feature: _____	Approximate date of feature: _____
Describe existing conditions:	
Describe proposed work:	
See photographs # _____, and/or plans # _____	

Feature: _____	Approximate date of feature: _____
Describe existing conditions:	
Describe proposed work:	
See photographs # _____, and/or plans # _____	

COMPLETING THE S2 AMENDMENT APPLICATION

PURPOSE & EVALUATION PROCESS:

Because you will describe the work before you begin construction, you may find that you need to make amendments to your proposed work. The [S2 Amendment form](#) is used to make changes to the work proposed in the S2 form.

We consider the work described in the amendment application and determine whether or not it meets the Standards. 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 material.

HOW TO COMPLETE THE S2 AMENDMENT FORM:

Section 1. Property Information

Provide the name and address of the property as submitted on the S2 application form.

Section 2. Taxpayer's Statement

Provide the taxpayer's (owner's) name, information, and an original signature. 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.

Section 3. Project Contact (if different from the taxpayer)

The project contact is someone other than the owner, that acts as the 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. Please note, it is SCDAH policy to include both the owner and the project contact on project correspondence.

Section 4. Description of Amended Work

Indicate whether you are adding/deleting work on a feature or if you are describing a change to work already proposed. Fully describe the proposed changes to the work.

If a **new work item is being added**, please provide the feature name, the approximate date of the feature, describe the existing conditions, and describe the proposed 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**. 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 the feature, and the drawing numbers for any drawings that applies to the feature. Please use the second page of this application for additional space as needed.

If you are **deleting a work item** from the scope of work, please indicate which work item(s) will be removed from the previously approved scope of work from the S2 application. If you are **amending a previously approved item**, please identify the work item and provide a detailed description for how the proposed work will change.

S2 - Amendment

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



PLEASE NOTE: Signed and completed forms must be mailed to: State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223. Digital submissions are not accepted.

1. PROPERTY INFORMATION

Historic Property Name: _____ County: _____

Address: _____

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: _____ Phone: _____ Email: _____

Address: _____

Signature

Date

3. PROJECT CONTACT

Name: _____ Phone: _____ E-mail _____

Address: _____

4. DESCRIPTION OF AMENDED WORK

This amendment ADDS or DELETES items to the scope of the project work

This amendment CHANGES an existing work item

Describe amendment to the project:

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 within the proposed work. Contact the South Carolina Department of Archives and History to resolve these issues prior to beginning rehabilitation work.

See attached sheets

State Historic Preservation Officer - Authorized Signature

Date

S - -

Project Number

S2 - Amendment

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4. DESCRIPTION OF AMENDED WORK (CONTINUED)

Describe amendment to the project:

SAMPLE

COMPLETING THE S3 APPLICATION

PURPOSE & EVALUATION PROCESS:

This form is used to certify 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.

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.

HOW TO COMPLETE THE S3 FORM:

Section 1. Property Information

Use the same name and address provided on the S2 - Description of Rehabilitation form. 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 (See [Allowable Rehabilitation Expenses](#) for additional guidance). This cost should match the total of 'rehabilitation expenses' from Section 4 - Rehabilitation Expenses List in the S3 application. 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, including any expenses that are not considered allowable rehabilitation expenses.

Section 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.

Section 3. Attachments

Include all of the requested attachments. We must place incomplete applications on hold until we receive the necessary information. Rehabilitation Expenses Lists must document the allowable costs associated with the rehabilitation project. Include clear, color photographs that document the "after" condition of the residence, interior and exterior, as well as outbuildings, the site, and surroundings. Provide printed photographs, no more than two images per 8.5" x 11" sheet. Label your photographs with a number, the property name, address, date, and view. Refer to Tips for Taking Photographs for more information. Photographs are not returnable.

Section 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.

TIPS FOR 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).
- Ensure 'rehabilitation expenses' exceeds \$15,000 within 36 months.
- 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.
- Earn the credit in three equal installments; carry forward unused credit from each installment up to five years.
- Apply for approval of any additional work within five years of earning the credit using an S2 - Amendment form

S3 - Documentation of Completed Work

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1. PROPERTY INFORMATION

Historic Property Name: _____ County: _____

Address: _____ City: _____ State: SC Zip: _____

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

Residence placed in service on (date): _____ Project Number: _____

'Rehabilitation Expenses': \$ _____ (Complete Section 4: Rehabilitation Expenses)

Total project costs: \$ _____ 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: _____ Last 4 SSN: _____

Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

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 in Section 4

Photographs of the exterior and interior, 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.

NOTE: 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 - -
Project Number

S3 - Documentation of Completed Work

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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. 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.

	'Rehabilitation Expenses'
I. 'PRESERVATION AND REHABILITATION WORK DONE TO THE EXTERIOR OF A HISTORIC STRUCTURE;' Roof, Exterior Walls, Windows & Doors, Porches, Foundations, Restoration of documented historic architectural features	I. _____
II. 'REPAIR AND STABILIZATION OF HISTORIC STRUCTURAL SYSTEMS;' Structural repair and stabilization of all historic structural elements exclusive of interior finish materials	II. _____
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	III. _____
IV. 'ENERGY EFFICIENCY MEASURES EXCEPT INSULATION IN FRAME WALLS;' Insulation in the attic or crawlspace, interior or exterior storm windows, storm doors, weather stripping	IV. _____
V. 'REPAIRS OR REHABILITATION OF HEATING, AIR-CONDITIONING, OR VENTILATING SYSTEMS;' Repairs to existing or installation of new HVAC systems, flue-liners in historic chimneys	V. _____
VI. 'REPAIRS OR REHABILITATION OF ELECTRICAL OR PLUMBING SYSTEMS EXCLUSIVE OF NEW ELECTRICAL APPLIANCES AND ELECTRICAL OR PLUMBING FIXTURES, AND' Repairs to the existing or installation of new electrical or plumbing systems from the point of supply, repairs to existing historic electrical and plumbing fixtures.	VI. _____
VII. 'ARCHITECTURAL AND ENGINEERING FEES' Architectural and engineering fees except fees attributable to new construction beyond the volume of the existing building.	VII. _____
	Total: _____ (Minimum \$15,000)

'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.

Note: This figure should match the costs in 'Rehabilitation Expenses' in Section 1.

APPENDICES

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 (Standards), as required by the legislation enacting this state income tax credit program.

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 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 & 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 (Standards).

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.

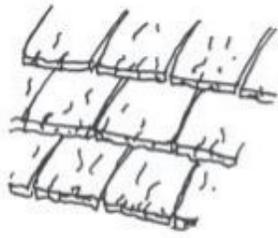
ROOF

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

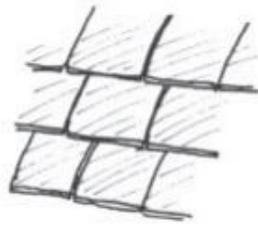
DOCUMENTATION TO INCLUDE:

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

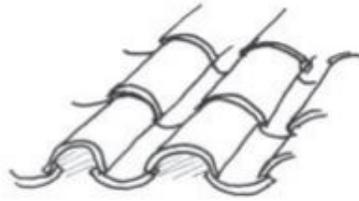
On many South Carolina residences, roofs are major design features; what happens to them and how they are treated can have a major impact on the historic character of a residence. Historic roof materials include wood shingles, slate shingles, V-crimp metal, or corrugated metal. Later or replacement roofing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



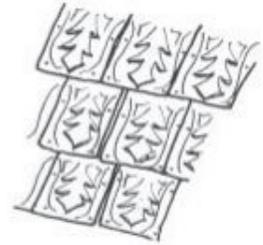
Wood Shingles



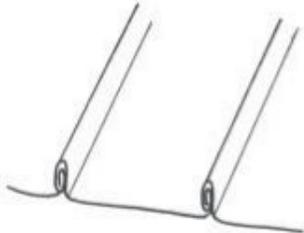
Slate



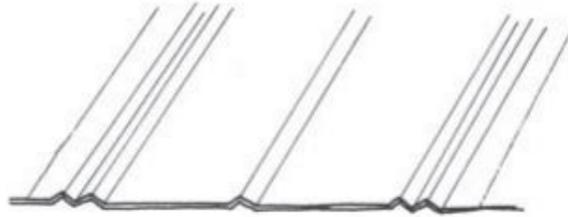
Clay Tile



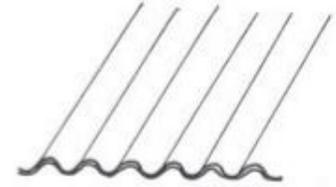
Metal Shingles



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 where possible. 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](#).

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 chimney. 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 of 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. This may include work on brick, stone, mortar, stucco, wood, and metal. Repointing masonry and painting are also allowable costs.

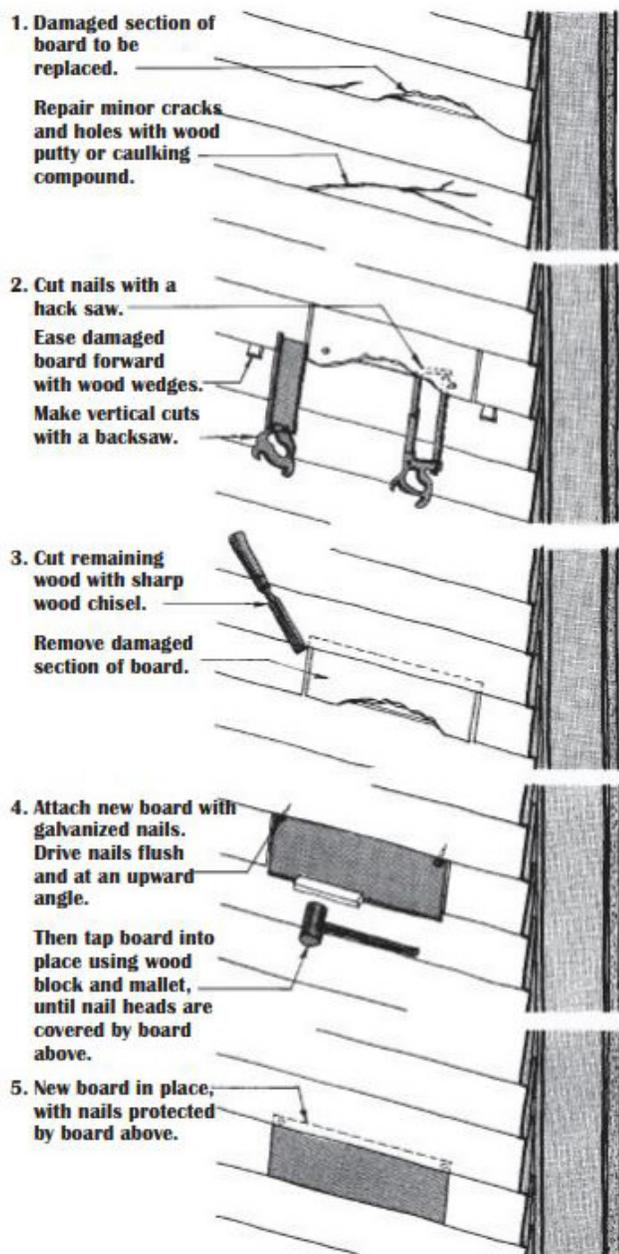
DOCUMENTATION TO INCLUDE:

- Clear photographs of existing wall materials.
- Description of 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 Brief #10](#) for more information about paint removal.

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).

We recommend that you select paint colors for your residence based on 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).

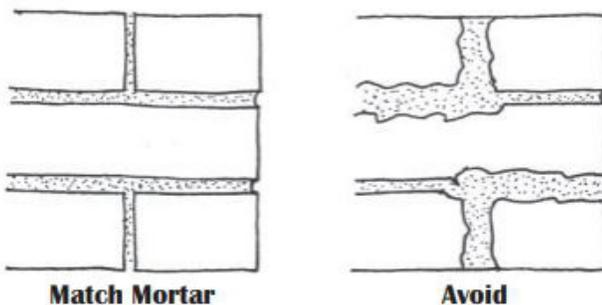
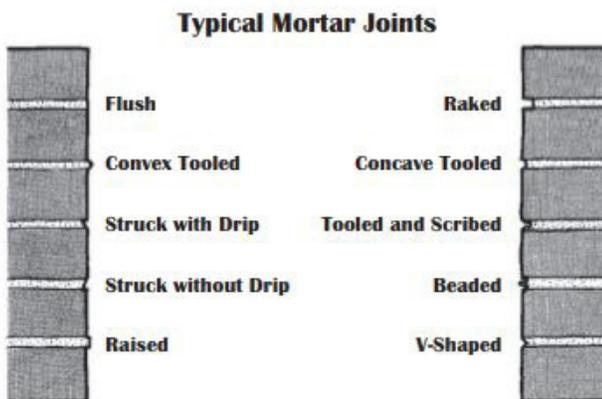
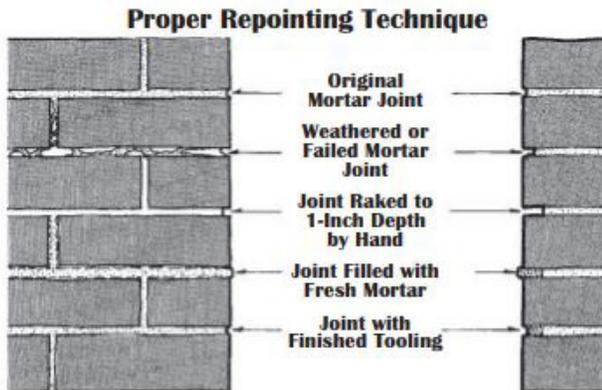
Masonry refers to building materials composed of stone, brick, concrete block, tile, terra cotta, or stucco that are generally used to construct building walls, ornamentation, and features such as chimneys, parapets, and steps. Though strong and durable, masonry can be brittle; this means that the masonry 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 Brief #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 on repointing.
- Match the joint "tooling" or finishing of the original mortar joint.



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 stimulating stone, and to cover rough building materials. Sometimes masonry or even fram 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

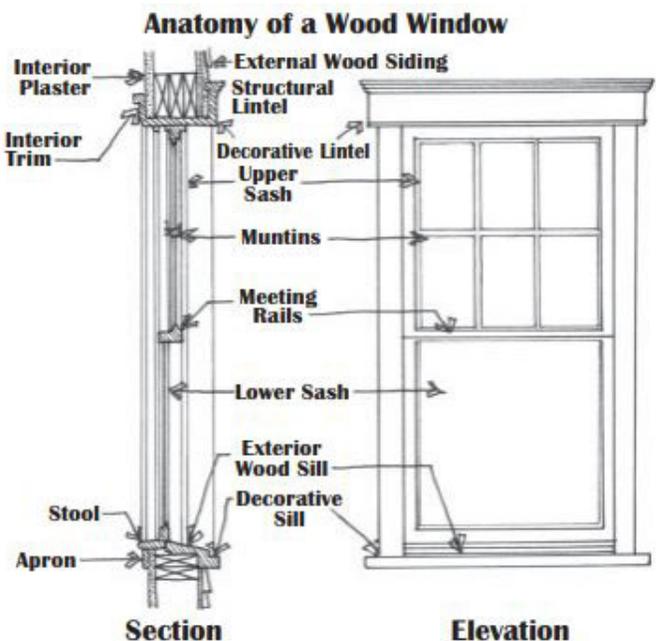
Repair, rehabilitation, and restoration of windows, shutters, exterior doors, and associated hardware are allowable costs, provided that the work meets the Standards.

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.

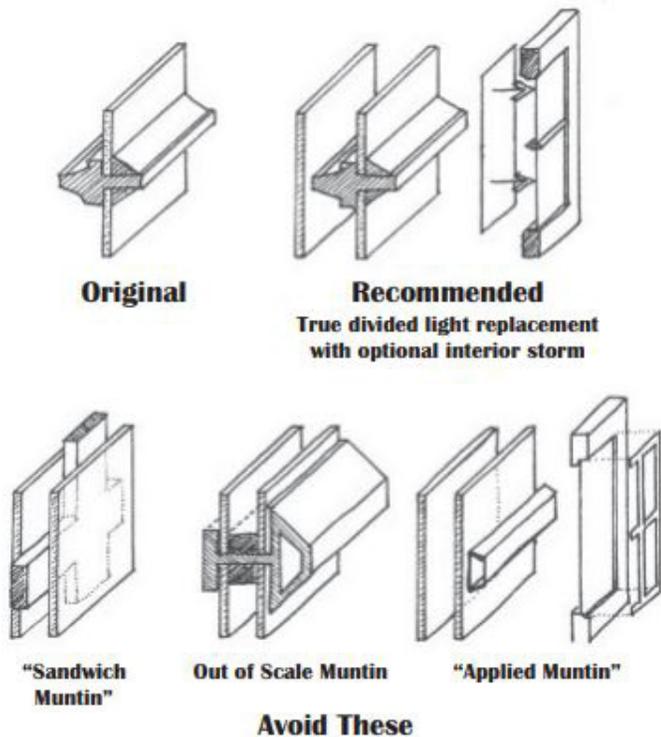
Doors and windows are major design features of older buildings and how they are treated can have a major impact on the appearance and character of a historic residence. Building owners sometimes hurry to replace windows and doors - especially windows - that they perceive to be obsolete or beyond repair.

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 Brief #9](#) for more information about repair of historic windows; [Preservation Brief #13](#) for more information about repair of historic metal windows; [Preservation Brief #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 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 sandwiches between two pieces of glass.



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, dimensions, 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.

PORCHES

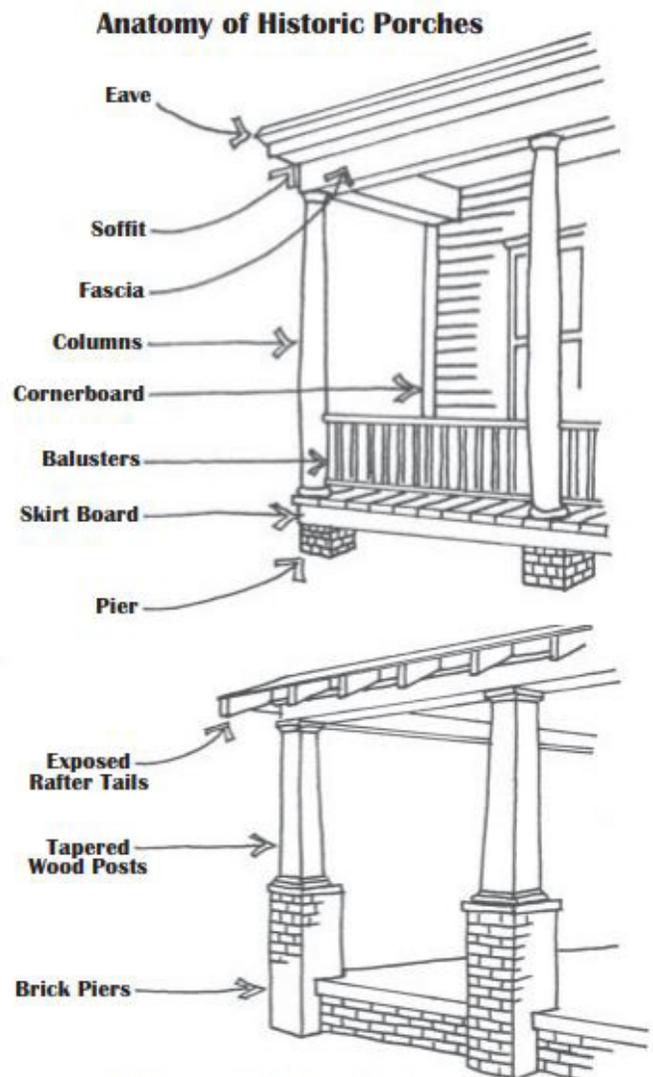
Repair, rehabilitation, and restoration of this historic porches are

allowable costs, provided that the work meets the Standards. 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.



See the section on Foundations for related information.

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 the 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.

FOUNDATIONS

Repair, rehabilitation, and restoration work on foundation features are allowable costs, provided that the work meets the Standards. 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:

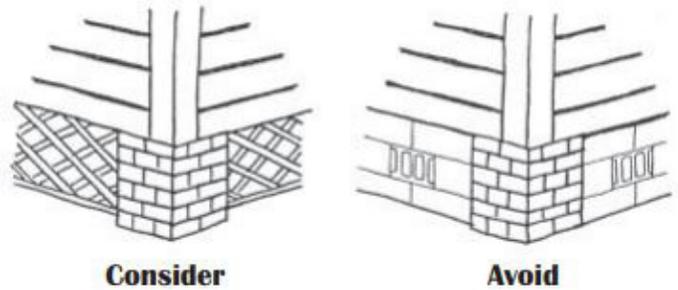
- Clear photographs of existing foundation condition.
- Brief description in application of proposed work to be performed on foundation features.

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 18 inches away from the historic residence. Add a foundation drain if the wall remains damp after addressing the basic solutions listed above.



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. General interior renovation is not an allowable cost (except repair of historic plaster), but structural stabilization of interior walls is an allowable cost.

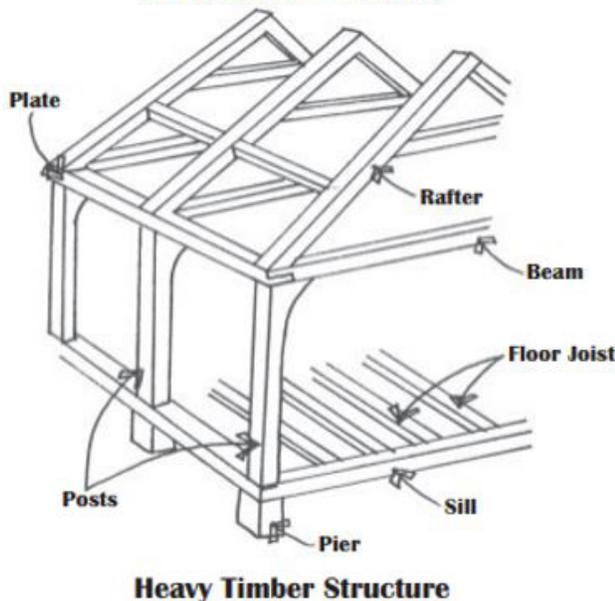
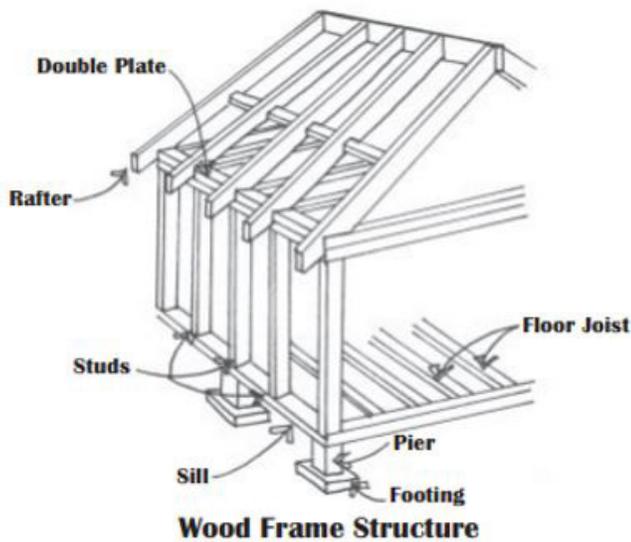
DOCUMENTATION TO INCLUDE:

- 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.

Structural features of a historic residence can be visible or not visible, decorative and 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 work of historic plaster are allowable costs, provided that the work meets the Standards. 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 lath framework. [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 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 is not considered a 'rehabilitation expense'.

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.

Plastering is a skilled craft, requiring years of training and special tools. We recommend that a plasterer be hired to accomplish large-scale plaster jobs.

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.

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 the work meets the Standards. 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. 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. See [Preservation Brief #24](#) for additional 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. This work may include: attic and floor insulation, exterior and interior storm windows, storm doors, and weather-stripping. Insulation in frame walls is not an allowable cost.

DOCUMENTATION TO INCLUDE:

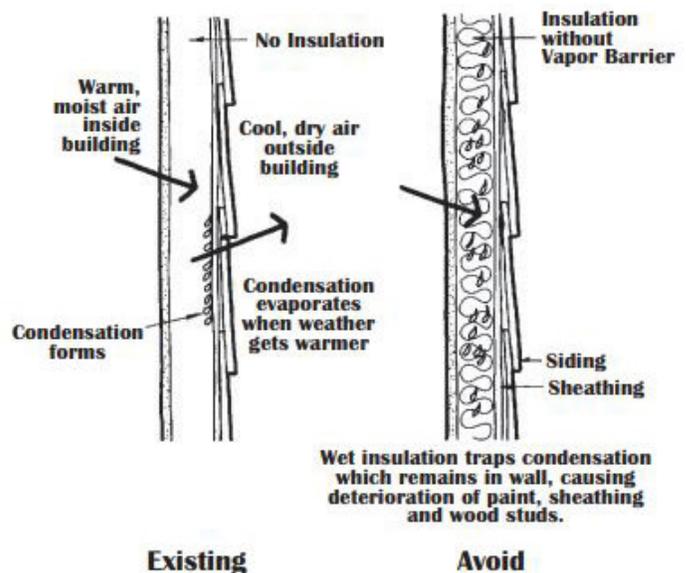
- Clear photographs of affected interior spaces for insulation installation.

- 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 "crossback" style storm door.



OUTBUILDINGS

Repair, rehabilitation, and restoration of a historic outbuilding are allowable costs, provided that the work meets the Standards. 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 details.

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 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 must 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.

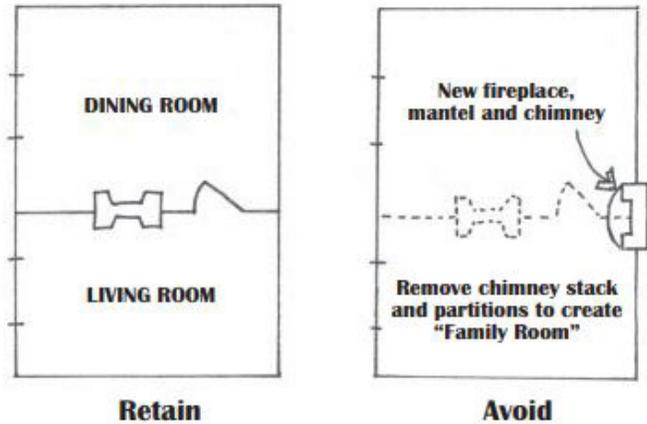
DOCUMENTATION TO INCLUDE:

- 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 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.

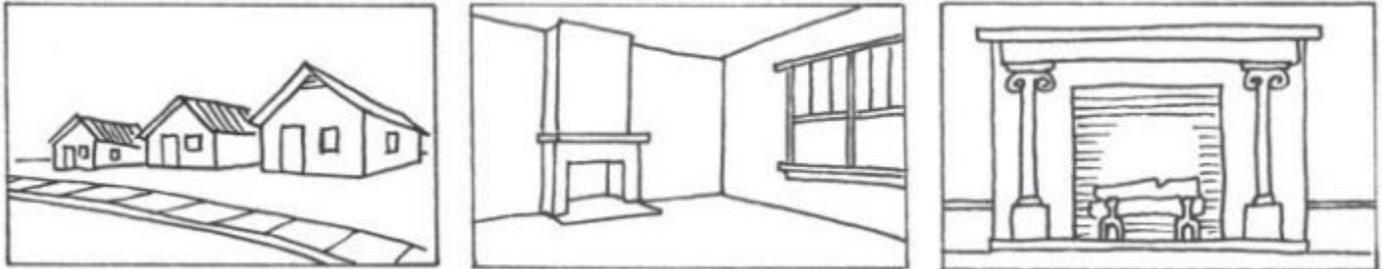
Thanks to the Division of Historic Preservation at the State Historical Society of Wisconsin for sharing "Documentation Requirements and Guidelines for Meeting Rehabilitation Standards," on which this tip sheet is based.

TIPS FOR TAKING PHOTOGRAPHS

INTRODUCTION:

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 couple of things to consider:

1. For many of the people reviewing your application, photographs are their only chance to get acquainted with your building(s). Send clear, sharp, color photographs. DO NOT email digital images or send on a disk. Print digital images no more than two per 8.5x11" sheet. Polaroids or other instant photographs are unacceptable.



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

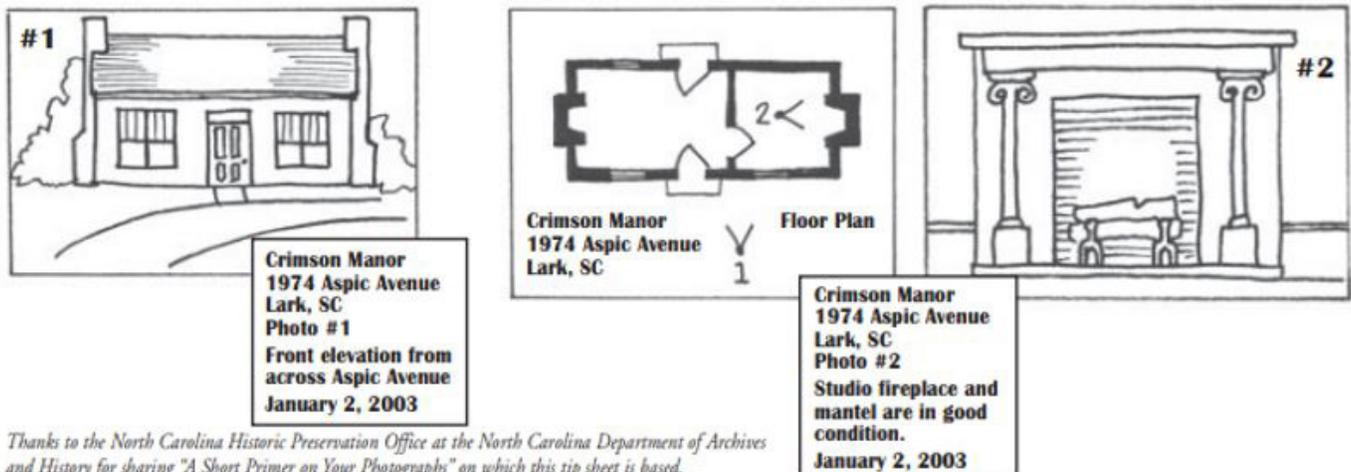
- Views of the building in its setting, including any outbuildings and its neighbors to either side and across the street
- Overall views of each side of the building
- Close-up views of important features, such as windows, doors, millwork, or other things unique to your building
- Close-up views showing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

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

- 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, and 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 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 identifies that includes all of this information. There are a number of ways to do this including:

- A written description of what is shown in the picture and where the picture was taken from.
- 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 locations from where each photograph was taken.



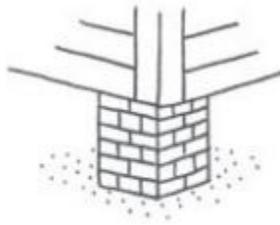
Thanks to the North Carolina Historic Preservation Office at the North Carolina Department of Archives and History for sharing "A Short Primer on Your Photographs" on which this tip sheet is based.

TIPS FOR WRITING AN ARCHITECTURAL DESCRIPTION

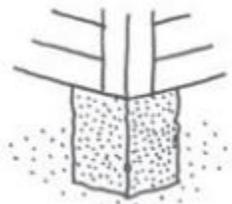
An architectural description clearly and briefly describes the overall and detailed characteristics of a residence. Use the check off boxes on the Certified Rehabilitation [Application S1, Section 5](#) to describe your historic residence. This guidance will make you more familiar with historic architectural terms.

FOUNDATIONS

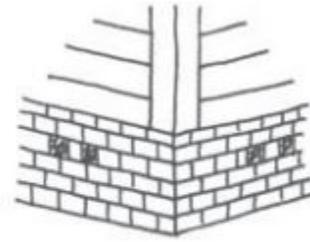
Historic foundations were traditionally either brick or stone pier, or solid brick wall. In more recent years of the twentieth century, many homeowners found it necessary, for energy efficiency, aesthetics or other reasons, to enclose brick and stone pier foundations with brick, stone, cement block or other materials. In some other instances, owners stuccoed over brick piers and/or brick-infilled foundations.



Brick Pier



Stucco Pier

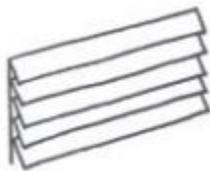


Brick Wall

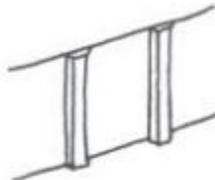
EXTERIOR WALLS

Exterior walls of residences can be made of a variety of materials. Most historic brick or stone walls are load-bearing; however, many early to mid-twentieth century residences can have wood frame with brick veneer cladding as original construction. Stucco is often applied over masonry or over wood frame walls. Wood-sided residences are typically clad in horizontal lapped weatherboard. Other wood siding includes vertical board-and-batten. Wood shingles clad wood frame walls and were available in a variety of shapes and patterns, such as coursed, staggered, fishscale, sawtooth, and diamond.

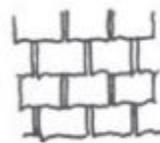
Alterations to historic exterior walls usually entail the application of a non-historic material over the historic wall materials. Typical synthetic materials include asbestos shingles and aluminum or vinyl siding. Brick was sometimes added as a veneer to wood frame buildings over the historic wood siding. Asbestos shingle siding was typically installed over historic wood siding, but can be an original treatment in post-World War II residences.



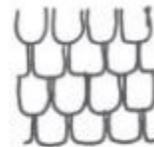
Wood Siding



Board & Batten



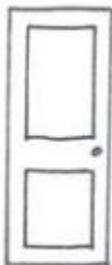
Shingles



Fishscale Shingles

DOORS

Exterior and interior doors usually contain multiple wood panes, but there can be combinations of wood and glass panels. Paired doors with glass panels only (French Doors) are typically an interior feature, but can also provide access to porches or terraces.



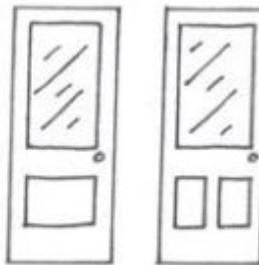
2 Panel



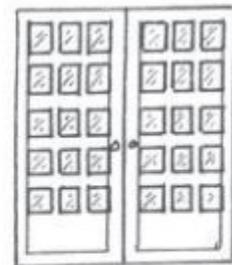
4 Panel



6 Panel



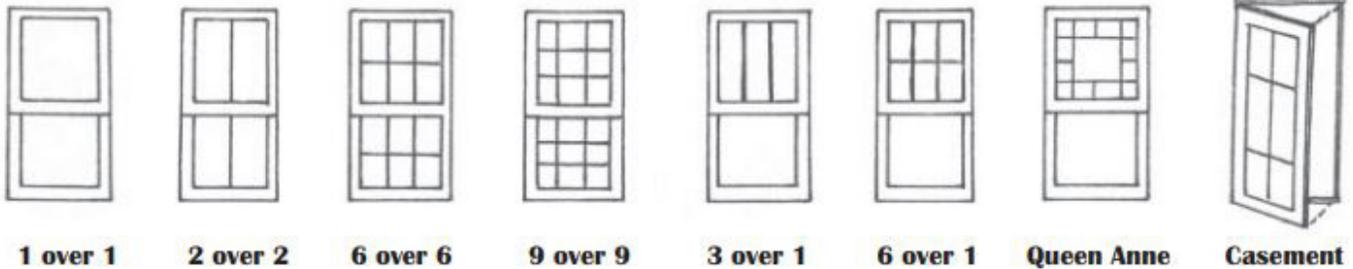
Glass over Panel



Paired French Doors

WINDOWS

Historic windows are generally wood-framed double-hung sash, but can be wood or metal casement as well. They are often identified by the number of glass panels in each sash, such as 1 over 1 (1/1), 2 over 2 (vertical panels), 6 over 6 (6/6), 9 over 9 (9/9), etc. A Queen Anne style window typically has small panes around the outer edge of the upper sash, often using colored glass. If historic windows have been replaced with non-matching units, indicate the type and design of the replacement windows.



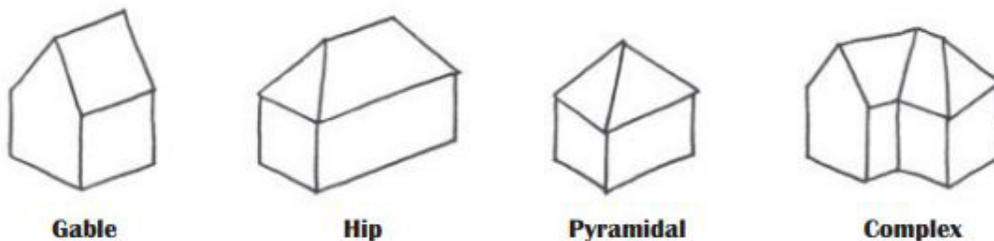
ELEVATIONS

Provide the number of stories (levels of living space) within your residence. A one-story residence typically contains one level of living space and a storage attic located under a roof that may or may not feature dormer windows. A one-and-a-half story residence can be one of two scenarios: one level plus a short story of living space, or one level plus a finished attic or loft under a roof that may or may not feature dormer windows, but usually contains gable windows. In certain regions of South Carolina many residences contain raised masonry basements that are either at grade or partially below grade. Please count only the stories above the raised basement level.



ROOFS

Roofs may be gable, hip, pyramidal or contain a combination of forms (complex). 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.



CHIMNEYS

Chimneys are typically constructed of brick, stone, or a combination of brick and stone. Sometimes brick chimneys have been stuccoed. In this category, describe the chimneys in your residence.

INTERIOR WALLS

Historic interior walls and ceilings are typically finished in wood (tongue-and-groove or flushboard and beaded board) or plaster over wood or metal lath. Wainscot (a treatment of the lower half of the wall in a different material), when present, may be paneled or beaded board. In kitchens or bathrooms in homes of the early twentieth century, a wainscot of gypsum board scored to look like tile may be present. By the mid-twentieth century, drywall (sheetrock) was being used widely in residences to simulate the look of plaster.

ALLOWABLE REHABILITATION EXPENSES

INTRODUCTION

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 were 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 or the Department of Revenue for advice on work in these eligible categories that is not listed.