

# NEW YORK STATE HISTORIC HOMEOWNERSHIP REHABILITATION TAX CREDIT PROGRAM

## HELP FOR HOMEOWNERS

If you own a house that is listed on the State and National Registers of Historic Places individually or is contributing to a listed historic district and located in an eligible census tract, you may qualify for a state historic rehabilitation tax credit equal to 20% of the repair costs.

### TO APPLY:

- You must own and live in the house.
- The repair costs must exceed \$5,000 and you must spend at least 5% on exterior work.
- All the work must be approved by the Division for Historic Preservation before you begin.

A wide range of work items are eligible, including the repair of walls, floors, chimneys, doors and windows as well as new roofs, mechanical systems, electrical wiring and plumbing. The credit does not cover work outside the house, such as landscaping, fencing and new additions.

For tax credit information, applications and assistance, visit [nysparks.com/shpo/tax-credit-programs](https://nysparks.com/shpo/tax-credit-programs) or call 518-237-8643.

### GENERAL GUIDELINES

Take photographs inside and outside your house to show its condition.

Exterior and interior work is eligible and you can undertake a variety of repairs and/or replacements as long as the work does not significantly change your house's overall historic appearance, including but not limited to:

- Structural systems, including foundations, floor joists and ceiling and attic rafters.
- Roofs, including roof coverings, rafters, fascia, soffits, gutters and downspouts.
- Interior work, including floors, walls, stairs, ceilings and trim around windows and doors.
- Utility systems, including heating, ventilation, air conditioning, electrical and plumbing systems as well as fire safety and security systems.
- Windows and doors, including glass, frames, shutters, hardware and storm windows.
- Exterior walls, cornices, porches and foundations, including siding, dormers, brackets, columns, railings, stairs, window and door trim, concrete or masonry walls and chimneys.
- Weatherproofing, including caulking, weather-stripping and some insulation upgrades.



New York State Historic Preservation Office  
Division for Historic Preservation  
[nysparks.com/shpo](https://nysparks.com/shpo)



Parks, Recreation  
and Historic Preservation

# FREQUENTLY ASKED QUESTIONS

*If I want to apply for the credit, what should I do?*

For more information and for an application, visit [nysparks.com/shpo/tax-credit-programs](https://nysparks.com/shpo/tax-credit-programs) or call 518-237-8643.

*How do I know if my house is eligible?*

Call 518-237-8643 for State and National Registers program assistance.

*Can I make my house more energy efficient?*

Yes. As long as the work does not alter the house's overall historic appearance.

*Can I replace my old windows?*

Window replacement is an eligible expense if existing windows are not historic or cannot be repaired due to severe deterioration. You must provide photographs of the windows to show their condition and the proposed replacements must be approved by the division. Vinyl or vinyl clad windows are generally not acceptable. Existing windows can be made more energy efficient with proper repair, including the installation of weather stripping and interior or exterior storm windows.

*Can I install vinyl siding on my house?*

Replacing repairable historic material is never recommended; however, if the historic material cannot be repaired because of the extent of the damage, we recommend that the material is replaced in-kind. The use of modern materials over existing wood siding may lead to future moisture damage to the structure and diminishes the historic appearance of the building. For more information, see Preservation Brief #8: Aluminum and Vinyl Siding on Historic Buildings at [nps.gov/tps/how-to-preserve/briefs.htm](https://nps.gov/tps/how-to-preserve/briefs.htm).

*Can I use the credit if I have a rental unit in my house?*

Only the work associated with the homeowner-occupied portion of the house is eligible. There are other historic preservation tax incentives for income-producing properties. For assistance, call 518-237-8643.

*When can I take the tax credit?*

This state income tax credit is taken in the year that the owner receives a Certification of Completion from the Division for Historic Preservation; the certificate is issued when work is completed and Part 3 of the tax credit application is submitted and approved.

*What if I am unable to use all of the credit?*

The credit can be carried over to subsequent years until it is used. If your household adjusted gross income is below \$60,000, the unused credit can be taken as a refund.