

SECTION IX: HISTORIC PRESERVATION INCENTIVES

FEDERAL LEVEL: INVESTMENT TAX CREDIT (ITC)

The Investment Tax Credit is a dollar for dollar credit against income tax liability available when a historic building is rehabilitated. Only depreciable buildings (i.e., those used for income-producing purposes) are eligible for the credit. Qualified rehabilitation costs incurred during the construction period must exceed the greater of the adjusted basis of the property, or \$5,000. All expenditures made during the rehabilitation qualify for this 20% credit.

To be eligible for the ITC, a building must meet the definition of a “certified historic structure.” A certified historic structure may be:

- A building individually listed in the *National Register of Historic Places*; or
- A building located within a historic district listed in the *National Register of Historic Places*, provided that the building has historic significance to that particular district (i.e., that it has been classified as a contributing structure).

The rehabilitation of the building must be consistent with the Secretary of the Interior’s Standards for Rehabilitation. Approval of the federal ITC **does require review of the interior**. In particular, significant spatial interiors should not be altered, nor should original finishes, decorative detail, or any other distinctive interior features be removed during the rehabilitation work.

Florida’s Division of Historical Resources in Tallahassee first reviews an application for the investment tax credit, before it is sent on to the National Park Service reviewer in Washington, D.C. For questions or information about the ITC, contact the Architectural Services Section at the Division of Historical Resources.

LOCAL LEVEL: AD VALOREM TAX INCENTIVES

In 1993, voters in Florida passed a constitutional amendment that allowed local governments to enact ordinances to provide property tax relief for historic properties. The resulting legislation is contained in Section 1A-38 of the *Florida Statutes*. Both the city of Delray Beach and Palm Beach County have established a property tax abatement program to encourage the preservation and rehabilitation of historically designated properties.

Ad valorem tax relief is available for both income-producing buildings and owner-occupied residences.

To be eligible for the local ad valorem tax incentive the building must be:

- Individually listed in the Delray Beach Local Register of Historic Places; or
- A contributing building and/or accessory structure within a historic district listed in the Delray Beach Local Register of Historic Places.

Buildings located within the boundaries of the Community Redevelopment Agency’s (CRA) taxing district are eligible for this program, provided that they have not participated in the CRA’s subsidized loan program.

The exemption is applicable to 100% of the assessed value of qualified real property improvements made to the property for a period of up to 10 years. For example, if the property is assessed by the Palm Beach County Property Appraiser’s office at \$100,000 and \$25,000 of qualifying rehabilitation improvements are made, the \$25,000 increase in assessment will not be taxable for 10 years. At the end of the 10 years, the property will be assessed at its full value, which will include the \$25,000 in rehabilitation costs.

To apply for the ad valorem property tax credit, Part I of the application must be completed and may be processed concurrently with an application for a Certificate of Appropriateness. The Historic Preservation Board will judge the appropriateness of the improvements and issue a recommendation for the tax relief.

Following completion of the construction, and after an inspection that insures the work was accomplished according to the plan, Part II of the application will be filed. Part II of the application must be submitted no later than November 1 of the year in which the tax abatement is requested.

The Historic Preservation Board will again meet to consider the final approval of the application. The Board's recommendation is then forwarded to the City Commission for action.

COMMUNITY REDEVELOPMENT AGENCY (CRA): HISTORIC FAÇADE EASEMENT

The Community Redevelopment Agency has limited funding available to assist in rehabilitating commercial structures through its Historic Façade Easement Program. In order to qualify, the building must be designated in the Delray Beach Local Register of Historic Places.

In exchange for the grant, the CRA retains an easement over the building's façade, and must approve any architectural modifications to the exterior. For information concerning this program, contact the Delray Beach Community Redevelopment Agency at (561) 276-8640.

APPENDIX A. COA APPROVAL MATRIX

Action	Contributing No Approval	Staff	Board	Noncontributing No Approval	Staff	Board
Additions			X			X
Accessory Structure, visible and not visible from street			X			X
Awnings, new installation		X			X	
Awnings, color change		X			X	
Deck, visible or not visible from street, front or rear yard		X			X	
Decorative Shutters			X			X
Demolitions			X			X
Dock	X			X		
Dock, with structure			X			X
Doors, visible or not visible from street		X			X	
Exterior Surfaces (siding, stucco, etc.), in-kind repair	X			X		
Exterior Surfaces (siding, stucco, etc.), replacement with similar or new material			X			X
Driveways		X			X	
Fences, Walls, or Gates		X			X	
Fountains, visible from street		X			X	
Hurricane Shutters			X			X
New Construction			X			X

Action	Contributing No Approval	Staff	Board	Noncontributing No Approval	Staff	Board
Paint, color change		X			X	
Patio, visible or not visible from street		X			X	
Pool		X			X	
Roof, repair/replacement in-kind materials		X			X	
Roof, replacement with new materials			X			X
Roof repair/replacement, flat only	X			X		
Signs			X			X
Site Lighting, replacement		X			X	
Site Lighting, new installation			X			X
Windows, visible or not visible from the street, repair or replacement in-kind		X			X	

Notes:

Street includes public right-of-way and the Intracoastal Waterway, but excludes alleys.

Requests not appropriately covered by the Historic Preservation Guidelines or this matrix may be referred to staff of the Historic Preservation Board.

APPENDIX B. THE SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION

The Secretary of the Interior's Standards for Rehabilitation

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


Basic preservation principles and recommended rehabilitation treatments, that are consistent with these standards, begin in Section V of these Guidelines.

APPENDIX C. A GLOSSARY OF FREQUENTLY USED TERMS

<u>TERM</u>	<u>DEFINITION</u>
ACCESSORY BUILDING	A building, structure, or use on the same lot with, and of a nature customarily incidental and subordinate to, the principal building or use. Examples would include detached garages or tool sheds.
ALTERATION	Any change affecting the exterior appearance of an existing structure or improvement by additions, reconstruction, remodeling, or maintenance; or any structural changes involving changes in form, texture, materials, or color; or any such changes in appearance in a designated historic site or historic interior; or, as applied to a building or structure, a change or rearrangement in the structural parts of the existing facilities, or an enlargement, whether by extending on a side or by increasing the height, or the moving from one location or position to another.
ARCHITECTURAL FEATURES	These include, but are not limited to, the exterior details of a building or structure, such as the type, style, or color of roofs, windows, doors, and appurtenances. Architectural features will include interior architectural features where the interior has been given historic designation.
ASSOCIATION	Association is the direct link between an important historic event or person and a historic property.
BUILDING	A walled and roofed building that is principally aboveground, as well as a manufactured home or anything constructed or erected with a fixed location on the ground, or attached to something having a fixed location on the ground. The term is used to distinguish from constructions made for purposes other than creating human shelter.
CERTIFICATE OF APPROPRIATENESS	A written document allowing specified alterations, demolition, construction, or other work to a designated historic site, or for a building or structure within a designated historic district.
CONSERVATION DISTRICTS	A conservation district is applied to a neighborhood that: does not meet the architectural or density requirements of a traditional historic district; is a distinctive neighborhood that is not yet 50 years old; or is a low- to moderate-income neighborhood. It is intended to provide a land use and zoning tool that will promote compatible development by regulating new construction, and major additions/alterations to existing buildings. The concentration is often more on massing and scale of buildings in the district.
CONTRIBUTING BUILDING	A building contributing to the historic significance of a district which, by virtue of its location, design, setting, materials, workmanship, or association with local historic events or personalities, lends to the district's sense of time and place within the context of the intent of historic preservation. Typically, these resources are more than 50 years old.



Accessory Building

EAVE	The projecting overhang at the lower edge of a roof.	
FABRIC	The physical material of a building.	
FAÇADE	That portion of any exterior elevation of a building extending from grade to the top of the parapet wall or eaves and the entire width of the building elevation.	<i>Eave</i>
FEELING	The quality of integrity through which a historic property evokes the aesthetic or historic sense of past time and place.	
FENESTRATION	The design and placement of windows and doors (openings).	
HISTORIC DISTRICT	A geographically defined area that possesses a significant concentration, linkage or continuity of sites, buildings, structures or objects that are united by their history, function, or development. Any historic district may have within its area non-historic buildings or other structures that contribute to the overall visual character of the district.	
HISTORIC SITE	Any site, building, structure, feature, or improvement that has been designated by the City Commission as a historic site.	
HISTORIC SITES SURVEY	A comprehensive survey designated to identify, research, and document building sites and structures of any historic, cultural, architectural, or landmark importance in the city. The board may compile this survey in cooperation with state and local public and non-profit historic preservation organizations to prevent a duplication of effort	
INFILL	Descriptive of buildings that have been designed and built to replace missing structures or otherwise fill gaps in the streetscape.	
IN-KIND	In-kind means that the replacement element is exactly the same as the original element. For example, wood casement windows would be replaced with wood casement windows that are identical to the originals.	
INTEGRITY	Historic integrity refers to the authenticity of a property, as evidenced by the survival of its physical characteristics. Historic integrity is the composite of these seven qualities: location, design, setting, materials, workmanship, feeling and association.	
IMPROVEMENT	Any physical change or betterment of a historic property.	
LOCAL REGISTER OF HISTORIC PLACES	A listing and a means by which to identify, classify, and recognize various archaeological sites, buildings, structures, improvements, districts, and appurtenances as historically and/or architecturally significant.	
MASSING	The arrangement of various geometric forms of a building into a whole.	
NATIONAL REGISTER OF HISTORIC PLACES	The official list of districts, sites, buildings, structures, and objects significant in American history, architecture, archaeology, engineering and culture. These contribute to an understanding of the historical and cultural foundations of the nation.	

NON-CONTRIBUTING BUILDING

A building within a historic district which does not add to a historic district’s sense of time and place and historical development; or a building where the location, design, setting, materials, workmanship, and association have been so changed or have so deteriorated, that the overall integrity of the building has been irretrievably lost. Typically, these resources are less than 50 years old.

ORDINARY MAINTENANCE OR REPAIR

Any work for which a building permit is not required by law, where the purpose and effect of such work is to correct any physical deterioration or damage of an improvement or any part thereof, by restoring it, as nearly as practical, to its appearance prior to the occurrence of such deterioration or damage.

PARAPET

A false front or wall extension above the roof line.

PILASTER



Pilasters surrounding a door

Architectural ornament that imitates columns but is flush with the wall surface and stands out in relief. In classical architecture, it follows the height and width of related columns, with similar base and capital.



Parapet

PRESERVATION

The process of applying measures that will sustain the existing form, integrity, and material of a building or structure. This may include initial stabilization of the building or its features and ongoing maintenance.

REHABILITATION

The process of returning a building to a state of usefulness through repair or alteration which allows for a contemporary use while preserving those features that are historically or architecturally significant.

RESTORATION

The process of accurately recovering the form and details of a building and its setting as it appeared at an earlier time. This can include the removal of later added features or the replacement of missing earlier features.

RIDGE

The highest point of a roof, running from end to end.

RIGHT-OF-WAY

A strip of land dedicated or deeded to the perpetual use of the public.

SCALE

The proportions of a building in relation to its surroundings, particularly other buildings in the surrounding context.

SETTING

The physical environment of a historic property. It involves how, not just where, the property is situated and its relationship to surrounding features and open space.

SHUTTER DOG

Refers to the decorative hardware that is used to keep window shutters in an open position.

SOFFIT

The finished underside of a lintel, arch or other spanning member, usually overhead.

SOLIDS AND VOIDS

A concept that can apply to both streetscapes and elevations, but is most frequently used to evaluate the relationship between infill (new construction) and the façades of historic structures within a historic district. Solids refer to the wall mass, while voids may represent windows, doors, open porches, porte cochères, or other elements of a building that open up the wall mass.



Shutter dog

STABILIZATION

The act or process of applying measures designed to reestablish structural stability, while maintaining the essential form as it exists at present.

STREETSCAPE

A view or vista of a specific street, the distinguishing characteristics of which are created by the width of the design of street furniture, the potential use of the street and sidewalks, their paving materials and color, the plant materials such as trees and shrubs, and the setback, mass, proportion and scale of those buildings which enclose the street.

**UNDUE ECONOMIC
HARDSHIP**

An exceptional financial burden that might otherwise amount to the taking of property without just compensation, or failure to achieve a reasonable economic return.

**WINDOW TERMS AND
TYPES**

Awning window: A window that is comprised of a series of top hinged horizontal sashes one above the other. The bottom edges swing outward, operated by one opener.



Awning windows

Casement window: A window sash that swings open along its entire length, usually on hinges. (see illustration, right)

Double-hung sash window: A window having two vertically sliding sashes, each closing a different part of the window. The weight of each sash is counterbalanced for ease of opening and closing. (see illustration, p. 75)

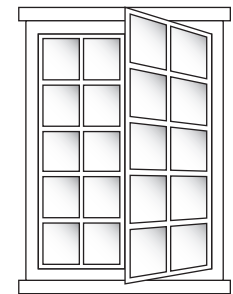
Frame: The fixed non-operable frame of the window that receives and holds the sash or casement and its hardware. (see illustration, p. 75)

Glazing: Setting glass into an opening.

Jalousie: A collapsible window or door blind of moveable slats.

Light: A pane of glass.

Mullion: A secondary framing member that holds panes within the window. Used interchangeably with muntin.



Casement window



Metal jalousie windows

WINDOW TERMS AND TYPES (CONT.)

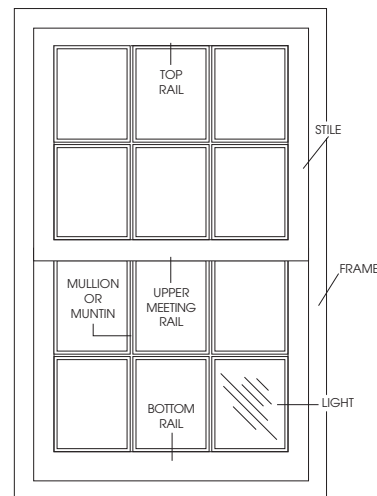
Muntin: A secondary framing member that holds panes within the window. Used interchangeably with mullion.

Rail: A horizontal piece in the framework of a window sash.

Sash: Any framework of window, which may be operable or fixed; may slide in a vertical plane, as in a double-hung window; or may be pivoted, as in a casement window.

Single-Hung Sash Window: A vertically sliding window in which one of the sashes (usually the lower) may be opened and the other sash is fixed.

Stile: One of the vertical structural members of a frame, at the outer edge of a window sash.



Double-hung sash window and frame

APPENDIX D. ADDITIONAL RESOURCES, STATE AND FEDERAL AGENCIES, ORGANIZATIONS

Organization	Address	Website/E-mail/Tel. #	Description
Florida Division of Historical Resources (FDHR)/Florida SHPO	R.A. Gray Building 500 South Bronough Street Tallahassee, FL 33299-0250	www.dos.state.fl.us/dhr/index.html fldhr@mail.dos.state.fl.us 850-245-6300	Provides information concerning statewide historic preservation topics, including the <i>National Register</i> , tax incentives and research materials.
Advisory Council on Historic Preservation	1100 Pennsylvania Ave. NW Suite 809 Washington, D.C. 20004	www.achp.gov achp@achp.gov 202-606-8503	Provides information on the National Historic Preservation Program, educational programs and publications.
Florida Trust for Historic Preservation	P.O. Box 11206 Tallahassee, FL 32302	www.floridatrust.org information@floridatrust.org 850-224-8128	Provides information on preservation publications, workshops, conferences and contacts throughout Florida.
National Trust for Historic Preservation	1785 Massachusetts Ave. NW Washington, DC 20036-2117	www.nthp.org 202-588-6000	Provides information on leadership, education, and advocacy regarding historic preservation. This website features a number of educational programs.
The American Association for State & Local History	1717 Church Street Nashville, TN 37203-2991	www.aaslh.org/ history@aaslh.org 615-320-3203	This organization provides leadership and support for those who preserve and interpret state and local history.
National Alliance of Preservation Commissions	Post Office Box 1605 Athens, GA 30603	www.arches.uga.edu/~napc/ napc@uga.edu 706-542-4731	This organization provides contacts, and publications for municipal Historic Preservation Boards throughout the country.
National Center for Preservation Technology and Training	645 College Avenue Natchitoches, LA 71457	www.ncptt.nps.gov ncptt@ncptt.nps.gov 318-356-7444	This Web site has information on training, education, and conservation issues, and is also a clearinghouse for other online resources.
National Conference of State Historic Preservation Officers	Suite 342, Hall of the States 444 North Capitol Street NW Washington, D.C. 20001-7572	www.ncshpo.org/ 202-624-5465	Provides information on this professional association of state government officials who carry out the National Historic Preservation Program. A list of all SHPOs is included on the Web site, as well as an online database of state legislation dealing with historic preservation.

Organization	Address	Website/E-mail/Tel. #	Description
National Park Service	1849 C Street NW Washington, D.C. 20240	www.nps.gov 202-208-6843	Provides information on the National Park system, as well as a great deal of information regarding the historic resources and programs that the NPS regulates. Preservation briefs and the National Register Information System are found through this Web site.
Preservation Action (Legislation Information)	1054 31 st Street NW Suite 526 Washington, D.C. 20007	www.preservationaction.org mail@preservationaction.org 202-298-6180	This Web site includes outreach and advocacy programs and lists the current legislation related to historic preservation that is being considered.
National Trust, Southern Regional Office	456 King Street Charleston, SC 29403	www.nthp.org/about_the_trust/regional/southern.html soro@nthp.org 843-722-8552	This arm of the National Trust is assigned to the southern region of the U.S. They assist in regional preservation issues or provide information.
Preservation Directory	1507 SW 17 th Avenue Portland, OR 97201	www.preservationdirectory.com info@preservationdirectory.com 503-223-4939	This Web site provides research and resource tools for areas such as historic preservation, cultural resource management. This site also includes a comprehensive source of federal preservation laws.
PreserveNet		www.preservenet.cornell.edu preservenet@cornell.edu	This Web site provides research and resource tools for areas such as historic preservation, cultural resource management, and historical organizations and services.



Delray Beach
HISTORIC PRESERVATION
DESIGN GUIDELINES 2003