



The Colonial Building and 1905 pool after rehabilitation  
Bedford Springs Resort, Bedford, Pennsylvania

# Making a Good Program Better

**Final Guidance and Implementation of  
National Park System Advisory Board Recommendations  
For the Federal Historic Rehabilitation Tax Credit Program**

**December 2007**

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## Introduction

The Federal Historic Rehabilitation Tax Credit Program has been responsible for revitalizing thousands of underused and derelict historic buildings and developing them into community assets as viable income-producing properties. The program has been administered by the National Park Service (NPS) and the Internal Revenue Service (IRS) in partnership with the State Historic Preservation Officers (SHPOs) since it was established by the Tax Reform Act of 1976.

In 2003, program partners and other interested parties suggested to the NPS that it was time to reassess the program and, based on this, to consider possible improvements. In response, the NPS established a committee of the National Park System Advisory Board “representative of all those who have a professional interest in what the Secretary’s Rehabilitation Standards say and how they are interpreted” to study two questions:

- (1) Are the requirements of the Federal Historic Rehabilitation Tax Credit Program clear to program users? Do program users have realistic expectations when they undertake projects? If the process is not clear, how can it be made clearer?
- (2) How can the interpretation of the Secretary of the Interior’s Standards for Rehabilitation be made more user-friendly so that program users and the preservation community can better understand them?

The final report of the Committee, *Federal Historic Rehabilitation Tax Credit Program: Recommendations for Making a Good Program Better*, was unanimously adopted by the National Park System Advisory Board on September 15, 2006, and presented to the Director of the National Park Service.

## Implementation of Recommendations

During 2007, the NPS followed the schedule set forth in the report to implement the Committee’s recommendations. Three teams of NPS staff and partners, to the extent allowable by law, developed the materials called for in the report. The Office of the Solicitor, Department of the Interior, determined that State Historic Preservation Officers, who are specifically designated by the National Historic Preservation Act of 1966 as partners in the administration of the Historic Rehabilitation Tax Credit Program, could participate in these teams.

In addition to NPS staff, each team included representatives from four SHPOs:

*Interpreting the Standards – Windows, interior treatments, new additions and related new construction, and modern requirements and new technologies and materials*  
Martha Raymond, OH; Catherine Montgomery, OK; Ruth Pierpont, NY; Kathleen Kilpatrick, VA

*Education, Training, Written and Web-based Guidance*  
Katrina Ringler, KS; Amy Cole-Ives, ME; Nelson Knight, UT; James Draeger, WI

*Policy on very large, functionally-related, multiple-building complexes*  
Wayne Donaldson, CA; Mike Jackson, IL; David Duvall, IN; Dan Elswick, SC

To ensure input from a wide range of program stakeholders, while complying with the Federal Advisory Committee Act regulations that allow for public input in specific ways, the NPS invited the following eight individuals, on behalf of the organizations they represent, to comment on draft materials at several stages in the development of the materials presented with this document:

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Peter Bell, Executive Director, National Housing and Rehabilitation Association  
Barbara Campagna, FAIA, National Trust for Historic Preservation, and  
President, Association for Preservation Technology International  
Brian Goeken, President, National Association of Preservation Commissions  
Melinda Higgins, Executive Director, Preservation Pennsylvania  
Heather MacIntosh, President, Preservation Action  
Julianne Polanco, Director, Cultural Resources, Actus Lend Lease  
Carolyn Toth, Executive Director, Landmarks Association of Saint Louis  
Jack Williams, Member, Advisory Council on Historic Preservation

Initial consultation with the SHPO team members resulted in working papers outlining the scope of guidance and other products to be developed. These papers were shared with the SHPO team members, sent to the eight commentators, and posted on the NPS web site. NPS staff presented this material to the National Conference of State Historic Preservation Officers during its annual meeting in Washington, DC, in February 2007.

In May and early June 2007, the NPS sent draft guidance documents on interpreting the Standards topics; proposals for new publications and training aimed at first-time users and small project owners; and new guidance for very large, functionally-related, multiple-building complexes to SHPO team members for review. These materials were also posted on the NPS web site. SHPO team members' comments were incorporated into the second drafts, which were sent to all State Historic Preservation Officers, Deputy State Historic Preservation Officers, and SHPO tax credit program staff on June 27, 2007.

These second drafts were the focus of discussion at the NPS-sponsored biennial training for SHPO tax credit program staff, which was held in Milwaukee, WI, July 10-12, 2007, and attended by 68 staff from 46 states and NPS tax credit program staff. SHPO staff submitted written comments on the materials after the workshop.

The NPS used these comments to further revise the materials and prepare a third draft of the material for comment in August 2007, as mandated in the Committee's implementation timeline. The NPS sent these drafts to all State Historic Preservation Officers, Deputy State Historic Preservation Officers, and SHPO tax credit program staff on August 1, 2007. The materials also were sent to the eight invited commentators listed above, and were posted on the NPS web site. The NPS requested that all comments be submitted via e-mail or in hard copy by September 14, 2007, which allowed 45 days for comment.

The comments received included a range of perspectives on how the NPS should revise its interpretation of the Standards. The NPS has accommodated these comments to the extent possible within the Committee's recommendations. One comment cited the Federal Rehabilitation Tax Credit Program as "one of the most successful Federal programs in history," which "more than any other government program, is responsible for revitalizing historic cities, towns, and landscapes across the country." For thirty years the NPS has administered this important program on behalf of all the American people. The implementation of the Committee's recommendations will enable it to continue doing so for years to come.

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## **Actions Taken to Improve Clarity and Increase Flexibility in the Historic Rehabilitation Tax Credit Program**

The Tax Reform Act of 1976 established the first Federal tax incentives for rehabilitating historic buildings. In its report on this law, the Joint Committee on Taxation of the United States Congress declared, "Congress believes that the rehabilitation and preservation of historic structures and neighborhoods is an important national goal."

The Historic Rehabilitation Tax Credit program is a rehabilitation program. Program regulations define rehabilitation as "the process of returning a building or buildings to a state of utility, through repair or alteration, which makes possible an efficient use while preserving those portions and features of the building and its site and environment which are significant to its historic, architectural, and cultural values as determined by the Secretary [of the Interior]." (36 CFR 67.2(b)) And, as the Committee stated in its report, this rehabilitation program has fulfilled Congress' original intent and "has been very successful in leveraging private investment in historic buildings, preserving historic resources, stimulating economic growth, creating housing and revitalizing communities."

The process of implementing the Committee's recommendations has brought into sharp relief one of the primary challenges the NPS has faced in administering the tax credit program since its recentralization to the Washington office from five regional offices in 1995 – reconciling differing regional and state interpretations of the Standards and nuances of program administration. In the first several years after recentralization, the NPS made every effort to accommodate these differences to the extent allowable by the Standards, in order to allay many states' concerns that their particular challenges and circumstances would not be understood and supported by the NPS central office in Washington as they had been by their respective regional offices.

The NPS efforts to unify the program administration over the past decade led some SHPOs and program constituents to perceive "shifts" in NPS interpretation of the Standards. Prior to 1995, the program's primary written guidance was direction provided by the Washington office to the regional offices on how to administer the program. Regional offices made this guidance available to SHPOs and program users informally and, generally, only on an as-needed basis.

As part of the program's recentralization, the NPS realized the importance of ensuring that all SHPOs received the same information and, accordingly, began developing and distributing guidance on specific rehabilitation treatments and concerns. However, this guidance remained essentially materials shared by partners in administering the tax credit program; it was not widely distributed to program users. The Internet makes wide distribution of program guidance possible, and the guidance materials prepared to implement the Committee's recommendations will be posted on the NPS web site so that they will be easily accessible to program users. Guidance developed in the future also will be available online. This will greatly enhance the consistency of project review nationwide and improve predictability for program users, particularly those who work in more than one state.

During the past year, the NPS has taken the actions outlined here to implement the Committee's recommendations, and, as the Committee stated in its report to "provide greater ease and clarity for applicants to meet the program's requirements as well as help expand the benefits of historic preservation and economic development." Actions have been taken in three areas:

Clarification of guidance and increased flexibility in interpreting and applying the Secretary of the Interior's Standards for Rehabilitation;

Education, training, and written and web-based guidance; and

Policy on very large, functionally-related, multiple-building complexes.



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The NPS has also completed implementation of the list of related tasks appended to the report, which the Committee recommended would further improve the program.

## **Clarification of guidance and increased flexibility in interpreting and applying the Secretary of the Interior's Standards for Rehabilitation**

### **Recommendation 1**

1. The Committee recognizes the inherent tension in carrying out a program that seeks to accommodate more than one public policy goal. The Committee also recognizes the inherent tension in seeking to balance the goals of historic preservation with the ever-increasing market pressures for more intense use of land and buildings. The Committee finds that the Secretary of the Interior's Standards for Rehabilitation remain appropriate for addressing this inherent tension, and therefore recommends that there be no change to them.

The Secretary of the Interior's Standards for Rehabilitation serve as the regulatory criteria by which the National Park Service determines whether rehabilitation projects qualify as "certified rehabilitations." Adopted for use in the Historic Rehabilitation Tax Credit Program in 1977, and revised only slightly in 1990, the Standards have served the program well. They have proven to be both sound and flexible. The "Secretary's Standards" have become one of the central documents in American preservation philosophy and practice. Adopted by State and local governments and historic district commissions throughout the country, their influence extends far beyond the tax credit program.

The Committee found that the Standards remain as useful and appropriate today as they have proven to be in the past and recommended that no change be made to them.

### **Recommendations 2 and 3**

2. The Committee finds that the Federal Historic Rehabilitation Tax Credit Program's application of the Standards is already marked by considerable flexibility to address this inherent tension. Nevertheless, the Committee finds that in some cases reconciling interpretation of the Standards with other public policy goals, such as smart growth, energy efficiency, and affordable housing, can be problematic. The Committee finds further that in some cases reconciling interpretation of the Standards with market pressures inherent in large and complex projects or in projects where a building's historic function, design or condition makes adaptive use especially difficult can be problematic.

**The Committee recommends that the NPS, in consultation with its historic preservation partners, reexamine and revise as appropriate its interpretation of the Standards in order to provide some greater measure of flexibility in addressing especially challenging projects. The NPS review should focus in particular on windows, interior treatments, new additions and related new construction, modern-day requirements, life safety requirements, energy efficiency improvements, green building features and use of new technologies and materials.**

3. The Committee finds that in some cases the NPS interpretation of individual treatment issues such as window replacement, interior alterations, new construction, and new building technologies is unclear. There is also a lack of accessible guidance concerning the significant flexibility that already exists in the program to meet today's challenges. This lack of clarity has led to uncertainty and errors on the part of project designers.

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**The Committee recommends that the NPS, in consultation with its historic preservation partners, revise and expand its current guidance materials as appropriate, so that the NPS interpretation of the Standards is clearer to project designers, and so that the outcome of the NPS review is more predictable.**

Comments received on the August 1, 2007, draft guidance represented a wide spectrum of opinion and practice concerning historic preservation, from those who felt that the guidance did not represent sufficient revisions to the interpretation of the Standards, to those who believed the guidance presented revised interpretations that went beyond what could be accommodated by the Standards. The NPS carefully considered all viewpoints and has revised the guidance accordingly.

The NPS examined its interpretation and application of the Standards and the process used by the SHPOs and the NPS to evaluate overall rehabilitation projects and has clarified that:

A project meets the Standards when the overall effect of all work on the property is consistent with the property's historic character, even when some individual features may not have been given "recommended" treatments. Each property exhibits a unique set of conditions; therefore, evaluation of any single aspect of the proposed work can be made only in the context of those conditions and all the other work that constitutes the project.

Determination that a project meets the Standards is based on the cumulative effect of all the work in the context of the specific existing conditions.

The NPS has revised and clarified its guidance and established some new and more flexible policies with regard to the rehabilitation issues that were of particular concern to the committee: windows; interior treatments; new additions and related new construction; and modern-day requirements, including life safety requirements, energy efficiency improvements, green building features and use of new technologies and materials.

## **Windows**

NPS policy on the evaluation and treatment of windows has accommodated a great deal of regional and state variations. For some states, deterioration has been the only justification for replacing historic windows. The NPS will take a broader view nationwide that:

Other factors may be considered, in addition to deterioration, in determining that historic windows may be replaced.

The NPS has also identified the following specific situations where windows that are not deteriorated may be replaced:

Historic windows that do not meet safety code requirements may be replaced with matching windows.

Replacement of a very small percentage of the total number of historic windows does not need to be justified by deterioration.

Many states, with the support of the NPS, have required a complete window survey to justify replacement. To reduce the burden to applicants, the NPS will require the minimum amount of documentation required to justify window replacement and, accordingly, clarifies that:

A full window survey is not required to document deterioration.

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Historic documentation, such as photographs, can be a useful basis for the design of replacement windows where no historic windows exist. The fact that the NPS and SHPOs have often encouraged the replication of the specific historic windows when such documentation was available has apparently resulted in a perception that replication was required. To correct any misunderstanding about what is required when historic windows are missing, the NPS clarifies that:

Existing windows that are not historic may be replaced with compatible new windows that are not required to replicate missing historic windows.

Until recently, it was often difficult to achieve a good quality match when a window was replaced using a substitute material. Consequently, the use of substitute materials in replacement windows was generally understood as not acceptable. However, better quality replacement windows are increasingly available, partly in response to the needs of the growing rehabilitation market. The NPS clarifies the situations where substitute materials will most often be acceptable for window replacement:

Substitute materials may generally be used for replacement windows on secondary elevations of buildings, and above the base on all elevations of tall buildings.

### **Interior treatments**

There appears to be a perception by some that the program allows very limited change to any interior space. The NPS has prepared the following policy statements to provide greater clarity and to specify to the extent possible where flexibility exists regarding compatible interior treatments in rehabilitation projects:

Great flexibility is provided in the treatment of extremely deteriorated or previously altered historic interior spaces. Their surviving historic character as finished or unfinished spaces must be maintained, but such spaces are never required to be restored or reconstructed.

Considerable flexibility and the opportunity for change and alteration are provided in the treatment of secondary historic interior spaces.

Considerable flexibility, including shortening or truncation, is provided in the treatment of historic corridors.

Considerable flexibility and the opportunity for alteration or subdivision is provided in the treatment of assembly spaces that are not primary in defining the historic character of the building or assembly spaces that are secondary in historic significance to other assembly spaces in the same building or property.

### **New additions and related new construction**

In the past, the NPS approach to new additions and new construction was understood as favoring a particular style over another. That style was a simplified version of the historic building, rather than a frankly modern or a more traditional approach. The NPS has made clear that:

New additions and new construction can be in any style – modern, traditional, or an adaptation of the historic building style – provided that the criteria in Standards 9 and 10 are met.

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Previously, the NPS has considered subordination of a new addition to an historic building to be an essential component of compatibility. To illustrate an exception, the NPS makes explicit that:

The compatibility of new additions and new construction within urban or densely built environments will be viewed in a wider context and may allow greater flexibility of size and design than would be appropriate for stand alone buildings.

## **Modern requirements and new technologies and materials**

Code and other performance requirements and new technologies and materials are somewhat more complicated than the other topics the NPS was asked to examine by the Committee. The issues involved are constantly in flux; cities and states adopt new codes; new demands for energy-efficiency and adapting green building practices become increasingly important. The fact that historic buildings are often rehabilitated for uses they were not designed to support further adds to the complexity. Considerable flexibility is available to make modifications to buildings in order to meet code and other performance requirements as long as these changes do not compromise the historic character of the building. The NPS can identify no case in which the code requirements and the Standards have been irreconcilable; creative solutions are virtually always available if consultation begins early in the project planning process.

Evaluations for code and other performance requirements must be done on a building-by-building basis after a careful code and performance analysis is completed. The NPS will continue to encourage early consultation to deal with specific issues and to ensure that rehabilitation projects are both code compliant and meet the Standards.

The NPS will continue to work with national code and other regulatory organizations and representatives of other preservation organizations to seek solutions that take into consideration the preservation of a building's historic materials and features.

The NPS will actively seek new areas of flexibility and will highlight creative treatments in the continually changing areas of modern requirements and new technologies and materials. The NPS will update guidance as new approaches are identified to clarify the full range of alternatives available to program users.

Rehabilitating an existing historic building, rather than constructing a new one, embodies the philosophy of environmental sustainability and "green" building practices. Several NPS staff will become Leadership in Energy and Environmental Design (LEED) Accredited Professionals within the next 18 months in order to better serve program constituents.

There is great flexibility allowed in the use of compatible substitute materials to replace historic building materials that are too deteriorated to repair. As new technologies evolve, improvements in the appearance and performance of substitute materials increase, as does the availability of compatible substitute materials that can be used in rehabilitation projects.

## **Education, training, and written and web-based guidance**

### **Recommendations 4 and 5**

**4. The Committee finds that there is a high level of consistency between the NPS and SHPOs in the interpretation and application of the Standards. However, in an approval process that requires review at two levels of government and that involves multiple and constantly changing individual project reviewers, examples of lack of clarity, inconsistency and professional disagreements are inevitable.**



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The Committee recommends that the NPS, in consultation with its historic preservation partners, review and enhance its existing training sessions and materials and enhance and refine guidance in an effort to provide the highest possible level of clarity and consistency among all project reviewers in their application of the Standards.

The Committee further recommends that, during its review of particularly complex projects, the NPS ensure the fullest communication with state staffs, so as to foster consistency and to ensure that SHPOs have adequate opportunity to participate by phone or in person in the review process.

5. The Committee finds that the “learning curve” for how to negotiate the application process successfully is steep. There is much for an applicant to know concerning both the requirements and the flexibility of the Standards, when to file an application, and even how to prepare the application form and supplementary materials.

The Committee recommends that the NPS, in consultation with its historic preservation partners, review and enhance its guidance materials to make those materials and the application process, itself, more accessible and user-friendly to first-time users and small project owners. In particular, the Committee recommends that the NPS continue to emphasize the importance of early involvement of the NPS and the SHPO in project planning, and that the NPS promote more widely the use of “preliminary consultation” on complex and difficult projects.

The NPS continues its commitment to developing high-quality education materials and written and web-based guidance. The NPS has taken the following actions to make its guidance materials and, consequently, the application process, more accessible and user-friendly; to provide materials aimed specifically at first-time users and small project owners; and to continue its long-standing practice of encouraging consultation with the SHPO and the NPS early in the project planning process.

Developed and published *Technical Preservation Services’ Publications and Online Materials*, a 50-page index to printed and web information pertaining to the Historic Rehabilitation Tax Credit Program and technical information about the treatment of historic materials and buildings. Organized by subject, each entry identifies whether a document is available in hard copy and/or on the web.

Created a search-by-topic web site map to lead users to all materials on the Historic Rehabilitation Tax Credit Program and technical information about the treatment of historic materials and buildings on the NPS web site. The site map can be accessed from [www.nps.gov/history/hps/tps/tax/index.htm](http://www.nps.gov/history/hps/tps/tax/index.htm) and [www.nps.gov/history/hps/tps/index.htm](http://www.nps.gov/history/hps/tps/index.htm).

Developed and published *Introduction to Federal Tax Credits for Rehabilitating Historic Buildings – Rowhouses*, a guide to the tax credits and the application process for first-time program users and small-project owners, using rowhouses as sample projects. Additional guides focusing on other types of small projects are in progress and will be published in 2008.

Developed and posted two supplemental forms designed to assist applicants in preparing complete applications – *Supplemental Information Guide* and *Transmittal Sheet/Checklist* – on the NPS web site at [www.nps.gov/history/hps/tps/tax/admin/index.htm](http://www.nps.gov/history/hps/tps/tax/admin/index.htm).

Developed and posted *Guidelines for Preliminary Consultations and Meetings* on the NPS web site at [www.nps.gov/history/hps/tps/tax/admin/index.htm](http://www.nps.gov/history/hps/tps/tax/admin/index.htm) in January 2007.

Made and will continue to make, within workload constraints, every effort to accommodate requests for conference calls and meetings on complex and difficult projects. SHPO program staff will be offered the opportunity to attend or to participate by conference call.

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The NPS also continues its commitment to training SHPO tax credit program staff and the public. In the past, the NPS formally assessed the consistency of decision-making between individual SHPOs and the NPS and provided feedback on specific differences. Since those individual reviews are no longer undertaken, the NPS has implemented a regular program of biennial training for all SHPO tax credit program staff in an effort to ensure consistent interpretation of the Standards. The 2007 training held in Milwaukee July 10-12, 2007, brought together 68 SHPO staff from 46 states. One-half day of training for SHPO staff new to the program preceded the meeting. The national workshop will be held again in 2009. In 2008, the NPS will invite new SHPO staff to Washington for introductory tax credit program training.

In addition to training for SHPO staffs, the NPS has participated and will continue to participate, as time and finances permit, in historic preservation conferences and will explore options for organizing conferences and training sessions for historic building owners and tax credit program users. The NPS has:

Continued to participate in national and state conferences to discuss the Historic Rehabilitation Tax Credit Program, including the National Trust for Historic Preservation annual conference, the Traditional Building Conference, and many statewide historic preservation meetings.

Developed a draft model agenda for a potential 2-day workshop for first-time applicants, small-project owners, architects, and other program users designed to familiarize attendees with the basics of the Historic Rehabilitation Tax Credit Program, the Secretary of the Interior's Standards, program regulations, and common rehabilitation issues.

At the request of the SHPOs, began exploring ideas for packaging talks on common rehabilitation concerns for use by SHPO staff in their training activities.

## Recommendation 6

**6. The Committee finds that large and complex projects can involve problematic treatment issues, and that coming to a successful resolution of those issues very often benefits from a site visit involving SHPO or NPS staff. The Committee finds further that the current level of program funding allows for few visits to project sites. Finally, the Committee finds that large project sponsors would willingly pay increased fees in return for improved service from SHPOs and the NPS.**

**The Committee recommends that the NPS investigate how increasing and restructuring the fees charged to process Historic Preservation Certification Applications could facilitate and expedite review of project applications. The Committee recommends that this investigation include mechanisms for sharing some portion of fee revenues with SHPOs.**

The current application review fees appear in the program regulations, published in 1990. Because the regulations set forth the fees in specific dollar amounts, a technical correction must be made to the regulations before the fees can be raised. The NPS has drafted this technical correction, which has begun its way through the review process within the Department of the Interior and the Office of Management and Budget. When the rule is published in the Federal Register, it will remove all dollar amounts, and state that the fee levels will be set in accordance with a periodic notice in the Federal Register. A notice with new fee levels will then be published. The revised fees will allow the NPS to improve the program in a number of ways: to hire more professional and administrative staff to expedite application review, to finance more frequent project site visits and consultations with owners, and to develop more publications and other products to assist applicants. Increased fees will also permit the NPS to conduct more training for SHPO staff and to subsidize more of the costs incurred by those attending. The NPS also will explore ways to use money from revised fees to allow the SHPOs to increase staff travel to project sites.

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## Policy on very large, functionally-related, multiple-building complexes

### Recommendation 7

7. The Committee finds that the current NPS policy for review of rehabilitation work within functionally-related, multiple-building complexes in single ownership inhibits use of the tax credit program for phased projects and for projects carried out by multiple long-term lessees on buildings within the complex. Current policy makes tax credits for such individual projects within the complex dependent for five years upon acceptability of any other rehabilitation work done elsewhere in the complex.

**The Committee recommends that the NPS, in consultation with its historic preservation partners, reevaluate and revise its current policy to lessen the dependence of projects within such a complex on each other for purposes of eligibility for the tax credits.**

The Committee's report discussed the problem of rehabilitating multiple-building properties in the context of the military Base Realignment and Closure process. This process in particular highlights the difficulties inherent in treating the rehabilitation of multiple buildings as a single historic property, as required by program regulations. Previous policy dictated that all such buildings be understood as constituting a single project. The NPS recognizes the difficulties inherent in these unique properties and has implemented the following policies.

These very large, functionally-related, multiple-building complexes will be treated as historic districts, which allows the NPS to limit the definition of "functionally-related buildings" to distinct usage-related groupings.

Long-term lessees in these very large, functionally-related, multiple-building complexes will be treated as owners.

### Conclusion

This document details the steps taken by the NPS to implement the recommendations of the National Park System Advisory Board Committee following its review of the Federal Historic Rehabilitation Tax Credit Program. The document mentions the guidance papers, publications and other materials created to make the historic rehabilitation tax credit process clearer, more flexible, and easier to access. The full list of documents follows. These documents are available on the NPS website at [www.nps.gov/history/hps/tps/tax/index.htm](http://www.nps.gov/history/hps/tps/tax/index.htm).

In adopting this Implementation plan, the NPS has attempted to meet not only the concerns and recommendations of the Committee, but of the many parties and constituents that spoke before the Board and commented on the draft papers. They include property owners, historic preservation consultants, and others who use or promote the use of the historic rehabilitation tax credit. The NPS recognizes and values their contributions and concerns. At the conclusion of this process, the NPS is confident that it has met their concerns, as well as fulfilled its obligation to administer this program on behalf of all the American people.

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## **Materials Developed to Implement Recommendations**

### **Guidance on interpreting and applying the Secretary of the Interiors Standards**

Interpreting and Applying the Secretary of the Interior's Standards in the Historic Preservation Tax Incentives Program

#### **Windows**

Evaluating Historic Windows for Repair or Replacement  
Replacement Windows that Meet the Standards  
Documentation Requirements for Proposed Window Replacements

#### **Interior treatments**

Identifying Primary and Secondary Interior Spaces in Historic Buildings  
Changing Secondary Interior Spaces in Historic Buildings  
Subdividing Assembly Spaces in Historic Buildings  
Retaining Corridors and Other Circulation Spaces in Historic Buildings

#### **New additions and related new construction**

New Additions to Historic Buildings  
New Construction within the Boundaries of Historic Properties

#### **Modern requirements and new technologies and materials**

Codes and Regulatory Requirements for Rehabilitating Historic Buildings  
Energy Efficiency, Sustainability, and Green Building Practices in Historic Buildings  
Evaluating Substitute Materials in Historic Buildings

#### **Education, training, and written and web-based guidance**

Technical Preservation Services' Publications and Online Materials index  
Web topical search to Historic Preservation Tax Incentives and Technical Assistance materials  
Introduction to Federal Tax Credits for Rehabilitating Historic Buildings – Rowhouses  
Supplemental Information Guide and Transmittal Sheet/Checklist  
Preliminary Consultations and Meetings guidance  
Draft workshop agenda

#### **Very large, functionally-related, multiple-building complexes**

Very Large and Diverse Historic Properties Listed in the National Register as Historic Districts  
Functionally Related Structures – General Criteria