

historic preservation element



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INTRODUCTION

Historic preservation is the identification, evaluation, and protection of historic and archeological resources so that they continue to play a vibrant role in their communities. Dover's historic properties and the environment in which they exist are irreplaceable resources that contribute to the quality of life that residents enjoy.

Dover, New Jersey, is centered in a valley along the Rockaway River, in the heart of Morris County. Since its 19th century beginnings, Dover was known for its industries, and as a business center for the region. The post-industrial economy of the latter 20th century has been hard on Dover. The major industries closed. The downtown slid into decline as malls opened outside the town boundaries. The tightly packed, pedestrian-scaled neighborhoods were abandoned by those who could afford the suburban dream of a large house on a large lot with two or three cars in the garage. Churches and fraternal organizations, which once provided the social capital of a proud, independent community, found themselves scrambling for members with the time and inclination to participate.

Dover today is poor relative to many other parts of Morris County. Historic Preservation is not, however, a luxury that cannot be afforded; rather, the retention and re-use of existing historic structures represents a valuable asset that should be nurtured. It is important to consider Historic Preservation activities in the context of all other planning and redevelopment activities in the community. Historic Preservation is not a substitute for good zoning, property maintenance codes, signage rules and enforcement, and other aspects of good local planning and governance.



All Historic Preservation activities should begin first and foremost with a definition of what is worth preserving – what gives particular meaning to a place, and helps to establish the intangible “character” of a place. Preserving everything is unrealistic, and ultimately degrading – if everything is special, then nothing really is special. Using preservation as the banner under which to become exclusionary, reactionary, and unwilling to redress social issues is also inappropriate. Expecting the preservation of structures alone to change economic and social trends is foolish. Pulling old places out of the tax stream to create museums or other enclaves supported by the general public for limited public use is not feasible, either economically, or as a way of giving the community the resources to move forward.

Historic preservation is recognized in the New Jersey State Development and Redevelopment Plan as an important component of an overall strategy of on-going development. Dover will face many challenges in redirecting its development to provide for more and better recreational places, more and better housing for all income levels, and providing opportunities for creating new, good jobs within the community. Historic preservation can and should be part of these processes.

I. Historic Assets

Historic preservation – the recognition and physical continuation of those places that express the significant events of the past – is inextricably bound up in all land use activities in a place like Dover. Although there has been human occupation on the land for thousands of years, since the 18th century, the imprint of that occupation has become more permanent, more dense, and larger in scale.

Historic assets in Dover were perhaps first discussed, although not systematically catalogued, in the early 20th century in the writings of local teacher and historian, Charles Platt. As was typical of the time, he chronicled stories of local settlement, romanticizing the efforts of the first European families to establish homes and businesses. He did not, however, connect the locations of those events to standing structures in any way that called for their continued preservation. Old farmhouses, mills and stores were torn away, with the understanding that such acts constituted “progress”.

Dover, and many other cities and towns across the nation, continued to equate civic progress with demolition of old structures and the construction of new ones in their place through the 1950s. For example, The Ulster Iron Works, one of the 19th century manufactories that gave

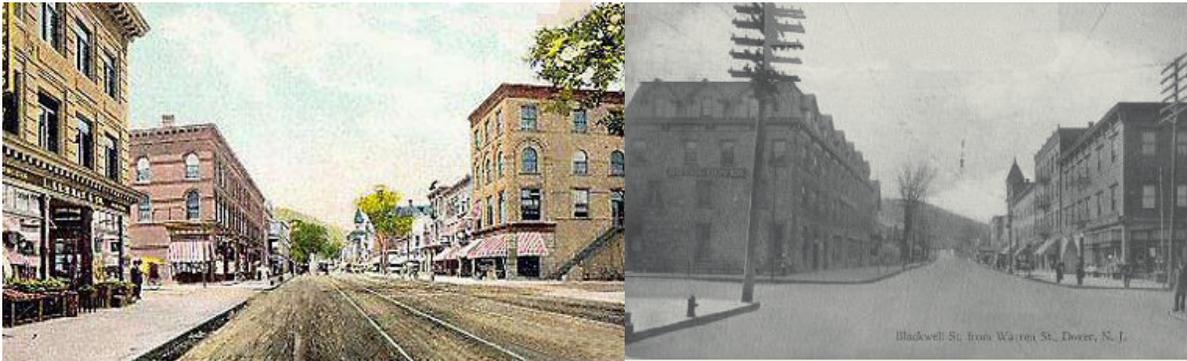
Dover its wealth and identity, was replaced by the in-town Dover Shopping Center in 1956. Proposals to rebuild sections of downtown under the guise of “urban renewal” were gradually met with resistance as it became obvious that demolition of aging structures was not the solution to a host of other social and economic problems.

A growing consciousness that historic buildings and places had value and importance in contemporary society culminated nationally in 1966 with passage of the National Historic Preservation Act, which defined a role for Historic Preservation at the Federal, State and local levels; established the National Register of Historic Places; and created the “Section 106” process by which competing public interests could accommodate the preservation of historic places as well as contemporary needs.

Blackwell Street Historic District and the National Register of Historic Places

In 1980, Dover’s commercial downtown was entered into the National Register of Historic Places as a Historic District. Figure 1- Blackwell Street Historic District Map delineates the registered district. The nomination was prepared under the sponsorship of the Dover Redevelopment Agency. The district contains some 80 principle buildings, most fronting

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on Blackwell Street, and extending from the Rockaway River and the railroad bridge on the west to Bergen Street in the east. The statement of significance for the district notes that the Blackwell Street Historic District "is the commercial and civic heart of Dover, New Jersey, the most important 19th century industrial town in Morris County. The institutions, businesses and architecture found within the district illustrate the lifestyle of a working class community from 1827 through the first third of the 20th century."

Listing on the National Register of Historic Places means that a building, site, property, or district meets criteria of significance in national, state, or local history and/or architecture. (See appendix for National Register information). The criteria for listing

seek to evaluate a site's history in a context of national, state, or local events; and balance this significance with the remaining physical form of the property. Its integrity – how well does it represent the architecture/design/materials of the era of which it is a tangible reminder – is considered. Although almost all buildings are altered from the moment of their completion, the extent of those alterations and how well they respect the original design is crucial to the evaluation of integrity.

National Register listing gives the official answer to "What is historic?" in any community. This is not just a question of the casual visitor. Official listing as "historic" provides recognition of the site, structure, or district, when any publicly-funded or licensed project is proposed or reviewed. The reasoning is that preservation of

historic places is a "public good". The survival of this as a public good must be seriously weighed when any other publicly-funded or licensed project is proposed. National Register listing does not mean that the historic site will be preserved to the exclusion of all else; only that the other competing goals must be seriously weighed against the preservation of a site when public funds or approval is involved. The compromise process that ensues involves discussion of all interested parties, and is termed the "Section 106 review", usually administered through the State Historic Preservation Office. For example:

The construction of towers for antennae for cellular telephone transmission is regulated by the Federal Communications Commission. The granting of the FCC license includes determining the affect of the cell tower upon historic resources. Places listed on the National Register of Historic Places are the official listing of historic resources, and thus cell towers usually are sited outside of historic districts, because the visual impact of a cell tower is deemed to be an "adverse impact" to most historic districts. Ignorance of the law on the part of Dover's town government in the siting of a cell tower behind the municipal building in 2000, within the Blackwell Street Historic District, demonstrates that responsibility for seeing that listed historic resources are respected

when federal or state-sponsored events are considered, falls to an alert, informed, and active citizenry.

National Register listing is recognition of the importance of the resource, architecturally and historically. The honorific and educational value of this listing may be used to generate more knowledge of and appreciation for the resource, a key part of generating historic preservation activities in any community.

National Register listing does not in itself create any local administration of preservation activity, nor does it affect private property transactions, such a purchase, sale, or lease. Listing on the National Register offers no rights or responsibilities to the private property owner or the privately-funded developer, and makes no demands upon them to maintain, restore, or even refrain from demolition of a listed property. These actions are governed locally, through New Jersey's Municipal Land Use Law, and will be discussed later.

Morris Canal Historic Sites

The right-of-way of the Morris Canal, constructed from 1824-31 across New Jersey, has been listed on the New Jersey and National Registers of Historic Places since 1974. The canal was a significant engineering accomplishment when it was created, and it was a direct contributor to the economic and industrial development of

many communities along its length. The canal ran through Dover, and although significant portions of it have been covered over an obliterated since its abandonment in 1924, the portions of the canal that do remain should be preserved, interpreted to the public, and incorporated where possible into publicly accessibly open space and trail ways.

Two significant portions of the Morris Canal remain in Dover. One is a stretch of the canal itself with its towpath and the "gully" of the canal is visible. It is located behind Princeton Avenue, near the Rockaway River. Although the town owns a section of the canal's right of way, public access to it is difficult, and the canal is not delineated with trail or interpretive signs. It does not link up to nearby Hurd Park. As a recognized historic resource in public ownership, the town should do all it can to consider ways to expand and improve access to and understanding of this portion of the canal as a "greenway". Latter 20th century sales of land along the canal right-of-way to private property owners were inappropriate, and the town should seek public Open Space funding to redress this, and at least recover the right-of-way of the canal as it was in 1924.

The other significant area of the Morris Canal in Dover is in the parkland known as the JFK Commons, directly north of the downtown. This

was the site of the Canal Boat Basin, a place where the canal boats could turn around, and where they could be tied up for the winter. On its banks was a boat yard for building, repairing and painting boats to get them ready for the coming spring. Although no longer a boat basin, the open space provides recreation space in a densely developed part of town. More interpretation at the site, including incorporating the canal boat theme into playground equipment, and marking the rim of the basin with plantings or paving, would bring the history of the Morris Canal more vividly into the community's consciousness.

County-wide Inventory of Historic Sites

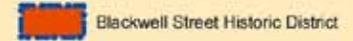
In 1986, Morris County commissioned a countywide historic inventory, which attempted to list at least in broad-brush form the significant resources of each of the 39 municipalities. The Dover portion of the survey identified 120 places around the town, including individual buildings, streetscapes, and sites. The survey listed the National Register Blackwell Street Historic District as a single resource, but did not attempt to re-define it in any way.

The inventory was intended to provide a countywide evaluation of the historic resources, and offer some assessment of sites possible eligibility to the National



Blackwell Street Historic District

Legend



Town of Dover Master Plan
Morris County, NJ
Prepared by -

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Register of Historic Places. Within Dover, no sites were considered obviously eligible for the National Register; three were identified as "possible", meaning they needed more research and investigation. These were the W.H. Baker Mansion on Lehigh Street, the ca. 1900 home of one of Dover's prominent merchants of the turn of the last century; the site of the former St. Mary's cemetery, on the corner of Blackwell and Drake Streets; and South Morris Street from Park Avenue to Monmouth Street as a potential historic district showcasing residential architecture of the ca. 1880-1910 period, an era coincident with Dover's economic ascendance.

The Dover portion of the Morris County Inventory remains a useful snapshot of the town's historic resources. Although most properties do not seem to rise to the level of National Register listing, a local Historic Preservation Commission could well review this list, and with more information and detailed examination of buildings inside and out, revise these findings. The complete inventory of historic sites may be incorporated as a list of locally significant historic sites, subject to special review whenever any local action, such as subdivision review, building permit application, or redevelopment proposal is undertaken. Usually local properties are designated as "historic" through action of the local governing body, and appended to the Master Plan, on the recommendation of the

Historic Preservation Commission. A copy of the summary of the 1986 survey is appended to this report. The full report has been on file in Dover municipal offices, the Offices of the Morris County Heritage Commission (sponsor of the original work), the Morris County Library, and the New Jersey Historic Preservation Office for the past 20 years.

Archaeological Resources

The industries that defined Dover, and in particular, the Morris Canal, are historic sites now more than they are actual historic structures. Considerable information about the past can be recovered from archaeological investigation of historic sites. Dover should be particularly mindful of the need and value for archeological investigation whenever redevelopment or other earth-disturbing activity is planned, particularly within the National Register-listed downtown area and within the Morris Canal right-of-way. Professional archaeological investigation should be factored into the budget for new development activities in these designated historic areas. The local historical society should play an active role in providing an appropriate repository for artifacts, either by keeping them locally or finding a suitable location in regional or state-wide facilities.

2005 survey update

In connection with the preparation of this Master Plan proposal, all the sites listed on the 1986 Dover survey were revisited in May and April 2005. This short update of the survey is not intended to replace a more in-depth look at Dover's resources, but it does show that in the intervening 20 years, Dover's historic stock of buildings has remained largely static.

The update attempted to correct block and lot identifications, which were not always correct in the 1986 version. The update created a digital file, with snapshot photo, block and lot number, and a brief description of the building by style or other distinguishing features. It is appended to this report.

Criteria for the windshield-type survey carried out in both 1986 and 2005 relied heavily on exterior architectural appearance, and the quality of architectural integrity. Where buildings were called out in local histories as having original owners of note, or being sites of local interest, these informative bits were incorporated into the 1986 survey. However, the 2005 survey did not do any additional historical research.

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All but one of the buildings surveyed in 1986 were still extant in spring 2005. The “missing building” was the Swiss Knitting Mill building on Spruce Street, a notable relic of Dover’s industrial past. Many factory-related houses still stand in the neighborhood, but without the defining presence of the factory itself, they have little historical value. The replacement building, a multi-story housing complex, makes no reference architecturally to its predecessor building.

A comparison of the photographs from the 1986 survey with current conditions reflects an overall trend toward diminished stewardship of the details and materials of all historic buildings. Synthetic siding, replacement windows, and other inappropriate alterations and additions have stripped much of the historic integrity from the structures. This may parallel a demographic change to each structure sheltering more people within a residence created as a single family home for a nuclear family. It may also reflect an increase in the number of buildings rented, instead of owner-occupied, where maintenance expedience trumps concern for historic detailing.

A ride through all the streets of town suggests that few, if any, significant resources were neglected on the 1986 inventory. In general,

“historic” status is only considered for buildings or sites 50 years old or older. Dover was largely built-up by the 1930s, so the full range of its resources were already 50 years old in 1986, and thus were considered in the county-wide survey. The post-World War II development that did occur as infill building or on outlying plots of land in Dover is unremarkable. There are places in Morris County where post-World War II development (now of an age to be considered historic) was a defining characteristic of the community (portions of Parsippany, for instance, or “Smoke Rise” in Kinnelon) and deserves consideration as a local historic site, but Dover’s period of significance remains in the late 19th and early 20th century.

Since 1986, many municipalities within Morris County have undertaken individual historic sites surveys, which allow more in-depth research and evaluation of historic resources in any one community. Dover should consider updating the list of historic resources in the community, with new photographs and further historic research, every eight to ten years.

II. Tools for Historic Preservation *New Jersey Register of Historic Places*

The role of the National Register has already been discussed in controlling federally funded or reviewed projects from encroachment upon listed historic sites. Buildings, structures,

objects, and sites may also be listed on the New Jersey Register of Historic Places, and achieve the same effect relative to projects instituted by state government and agencies, and county governments and agencies. Criteria for listing on the New Jersey Register of Historic Places are the same as for the National Register, and properties accepted onto the National Register of Historic Places are automatically included in the New Jersey Register. There are instances, however, where a resource may not be considered eligible for National Register listing, but would qualify for the New Jersey Register of Historic Places, particularly for resources which achieve local or regional significance but are not fully supportable on a national level.

Listing on the New Jersey Register does not bring tax credit advantages like the National Register does. Listing on the National Register should always be a first choice, even for local resources, but the New Jersey Register does exist as the state’s listing of historic sites.

Investment Tax Credits

In 1976, before Blackwell Street was created as a historic district, the Historic Preservation Investment Tax Credit was developed, at the Federal level, offering a 25% tax credit to private owners of historic (that is, listed on the National Register) properties in commercial use, in order to provide an incentive for

rehabilitation of existing structures. The tax credits proved so popular, that soon Congress was lamenting the loss of potential tax money, so in 1986, the tax credit was amended to 20% of the costs of rehabilitation of a commercial, historic building. The tax credit has remained a popular technique for transforming commercial buildings to new uses, or reviving them in existing uses. Some states have created their own tax credits for historic preservation, thus boosting the value of credits in a project and further encouraging rehabilitation. New Jersey has not to date established a state-wide tax credit, nor extended one to non-commercial property owners (homeowners).

However, the tax credits are available to assist rehabilitation of commercial historic property, exactly the situation found in Dover's Blackwell Street Historic District, and upon listing of the Blackwell Street Historic District. The Baker Opera House was renovated, in part using money from the tax credits. Several years later, the Dover Railroad Station was rehabilitated to restaurant use using the same tax credits. The credits are used by the property owner over a period of five years; at the end of that period, a building could again be renovated, and take advantage of the credits again. More information on the Rehabilitation Tax Credits is provided in the appendix.

Municipal Ordinances

Local governments in New Jersey derive their authority to identify, evaluate, designate and regulate historic resources from the state Municipal Land Use Law (MLUL), the enabling legislation for historic preservation zoning (NJSA 40:55D-1 through 136). (See IV. Appendix).

Planning for historic preservation, by incorporating a discussion in the Master Plan, such as this one, is the first step in nurturing preservation in a community. The updated survey of Dover done in connection with this Master Plan forms a core body of information on the resources in the community, and should be adopted as a preliminary list of historic sites until Dover can undertake a more detailed, local survey of their own. Updates of the survey should be carried out every 10 years to monitor changes in the town's historic building stock.

Through a Historic Preservation Commission, municipalities can designate and protect historic sites and districts. Historic preservation at the municipal level is a separate action that is not connected to listing in either the New Jersey or the National Registers of Historic Places.

A Historic Preservation Commission's (HPC's) primary responsibilities are to:

- Prepare a survey of historic sites of the municipality, with clearly articulated criteria for inclusion;
- Make recommendations to the Planning Board on the historic preservation plan element of the master plan, and suggest amendments as appropriate given local conditions.
- Advise the Planning Board on the implications for preservation of historic sites in any other master plan elements;
- Advise the Planning Board on the inclusion of historic sites in the recommended capital improvement program of the municipality;
- Advise the planning Board and Board of Adjustment on applications for development pursuant to section 24 of PL 1985, c.516 (C.40:55D-110);
- Provide written reports pursuant to section 25 of PL 1985, c.516 (C.40:55D-111) on the application of the zoning ordinance provisions concerning historic preservation; and
- Carry out other advisory, educational; and informational functions to promote historic preservation in the municipality.

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A municipality may, with an HPC, adopt a zoning overlay to existing zoning, designating and regulating historic sites or districts. Historic preservation ordinances vary widely in the degree of authority granted to the HPC to protect designated historic properties. The strongest ordinances allow the HPC to review proposed alteration, new construction, and demolitions affecting designated historic properties, and to make binding decisions regarding the issuance or denial of municipal building permits, based upon a finding of “negative impact” of the proposed changes on the historic characteristics of the designated historic building or historic district.

The regulation of the appearance of a historic district falls under this sort of strong municipal zoning overlay for historic preservation. Standards for the evaluation of any proposed changes may be developed locally, and promoted through illustrated Design Guidelines. The Secretary of the Interior’s Standards for Rehabilitation are the nationally acknowledged guidelines as to what constitutes “proper” rehabilitation. The Secretary of the Interior’s Standards are found in the appendix to this report; they should be adopted by the Historic Preservation Commission upon formation of the commission. More specific, local guidelines may then be developed based on

the Secretary of the Interior’s Standards but incorporating notes about materials, features, and practices uniquely appropriate to Dover.

The Historic Preservation Commission is able to review all changes to properties designated as historic within the ordinance establishing the HPC. The list of properties, districts, and sites that would fall under the regulatory review of the HPC may be amended and updated, through a process of review by the governing body of the town, from time to time, and kept appended to the Master Plan.

A historic preservation zoning ordinance is considered a zoning “overlay”. It does not change the underlying zoning affecting height, setback, use, etc. but adds on top of those things concern for the materials, massing, façade rhythm, design details, and overall appearance of the building itself. These aesthetic issues are often discussed at Planning Board and Board of Adjustment meetings, but they are not properly part of the purview of these boards. Only the Historic Preservation Commission with a preservation zoning ordinance can make binding decisions on aesthetics of building within designated historic areas. The historic preservation ordinance can incorporate an appeal process, most often handled by the Planning Board or governing authority.

A common concern for communities interested in historic preservation is to make sure the underlying zoning does not thwart preservation intent. For instance, the built-up character of the Blackwell Street Historic District is of a traditional “downtown” where parking takes place on the street or on outlying lots. Zoning that requires a certain number of parking spaces on the lot for uses within the building may discourage renovation and reuse, or even encourage demolition of existing historic fabric. Zoning that promotes lot sizes smaller than existing in a residential neighborhood invites tear-downs to achieve the maximum allowable return on the land, and no preservation ordinance or design guidelines will be able to withstand those pressures.

III. Recommendations

- Create a Dover Historic Preservation Commission (HPC), under the rules of the NJ Municipal Land Use Law. Such a commission would work with the town Planning and Zoning Board, the local Redevelopment Authority, the Historical Society, and other interested parties, but it would serve a distinct function as the arm of the town charged with looking out for historic preservation as an on-going activity in the municipality. The HPC’s area of responsibility would

be focused on the Blackwell Historic District as delineated in Map 1 of this plan.

- Once a Historic Preservation Commission is established, it would be responsible for the review the existing Blackwell Street Historic District. This plan recommends that one of the HPC's goals should be to review expand the district somewhat to the east, and a few buildings north and south of each intersection with Blackwell Street, so that the largest numbers of "downtown" buildings are included in the district.
- Encourage more use of the existing opportunity to leverage rehabilitation of historic, commercial structures through the Rehabilitation Tax Credits. This could improve the physical condition of the buildings within the Blackwell Street Historic District.
- The HPC should be established as a Certified Local Government, with the ability to review locally all decisions relative to historic preservation, including federal, state and local government actions, projects and reviews.

- Under the MLUL, Dover should work to adopt a zoning ordinance that designates and regulates historic sites or historic districts and establishes design criteria and guidelines. This "overlay" zoning would regulate exterior, aesthetics on buildings within locally designated historic districts, or on locally designated individual sites and districts. An such ordinance should be fully coordinated with the Transit Oriented Development Plan and vise versa.
- Once established, the HPC should consider and promote additional listings on the National Register of Historic Places.
Based on discussions with community members and a review of existing surveys, the primary concentration of historic sites and structures in Dover is already encompassed in the Blackwell Street Historic District. However, understanding Dover's historical significance as primarily based on its industrial history makes it obvious that historic factory buildings should also be specifically called out as "historic sites".

National Register nomination of the Guenther Hosiery Mill and the Ribbon Factory would recognize that these large structures are an important reminder of the history of the community. National Register listing seems entirely possible based upon their significance locally, and regionally, and as fine examples of vernacular architecture used for factory buildings in the latter 19th century. With National Register listing, the mills could be promoted for appropriate redevelopment, using the Rehabilitation Tax Credits.

- Once established, the HPC should encourage the town to undertake a detailed inventory of historic resources in the town every 5-10 years. Based on findings, the HPC should pursue local listing of significance historic sites, structures, and potentially districts. Local districts could be subject to a zoning overlay, controlling exterior appearances.

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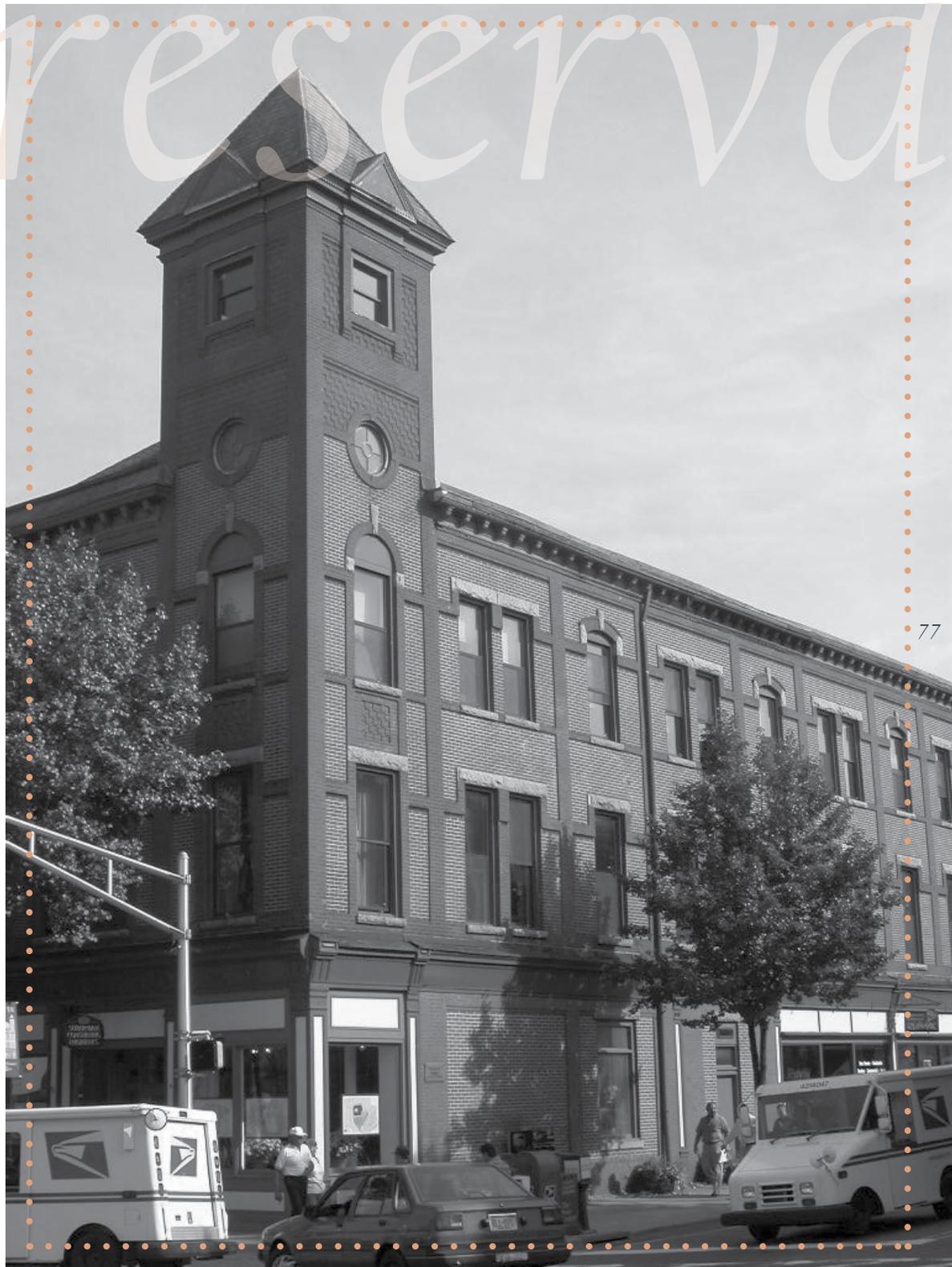
IV. Appendix

I. THE NATIONAL REGISTER of HISTORIC PLACES

The National Register of Historic Places is the Nation's official list of cultural resources worthy of preservation. Authorized under the National Historic Preservation Act of 1966, the National Register is part of a national program to coordinate and support public and private efforts to identify, evaluate, and protect our historic and archeological resources. Properties listed in the Register include districts, sites, buildings, structures, and objects that are significant in American history, architecture, archeology, engineering, and culture. The National Register is administered by the National Park Service, which is part of the U.S. Department of the Interior. For more information on the National Register of Historic Places, see www.cr.nps.gov

Included among the nearly 79,000 listings that make up the National Register are:

- All historic areas in the National Park System;
- Over 2,300 National Historic Landmarks, which have been designated by the Secretary of the Interior because of their importance to all Americans;
- Properties across the country that have been nominated by governments, organizations, and individuals because they are significant to the nation, to a state, or to a community.



National Register properties are distinguished by having been documented and evaluated according to uniform standards. These criteria recognize the accomplishments of all peoples who have contributed to the history and heritage of the United States and are designed to help state and local governments, Federal agencies, and others identify important historic and archeological properties worthy of preservation and of consideration in planning and development decisions.

Listing in the National Register contributes to preserving historic properties in a number of ways:

- Recognition that a property is of significance to the Nation, the State, or the community.
- Consideration in the planning for Federal or federally assisted projects.
- Eligibility for Federal tax benefits.
- Qualification for Federal assistance for historic preservation, when funds are available.

II. NATIONAL REGISTER CRITERIA FOR EVALUATION

Criteria for Evaluation

The quality of significance in American history, architecture, archeology, engineering, and culture is present in districts, sites, buildings,

structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association, and:

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

Criteria Considerations

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

are integral parts of districts that do meet the criteria or if they fall within the following categories:

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

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- f. A property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own exceptional significance; or
- g. A property achieving significance within the past 50 years if it.

III. INVESTMENT TAX CREDITS FOR REHABILITATION

Federal Tax Law currently provides attractive incentives for the rehabilitation of historic and older buildings. These special benefits encourage revitalization of historic districts as well as individual buildings. To qualify for the tax incentives, requirements of both the Internal Revenue Service and the U.S. Department of the Interior must be met. The State Historic Preservation Office (SHPO) participates in the review of proposed rehabilitation projects and is the initial contact for applicants. The U.S. Department of the Interior, National Park Service, is the agency responsible for certifying historic structures and rehabilitation work.

WARNING: To qualify for the 20% Investment Tax Credit for "certified rehabilitation" of a "certified historic structure," the applicant must receive the National Park Service's written approval. Applicants are STRONGLY ADVISED to seek NPS review before actual construction work begins. Failure to obtain

this preliminary certification may jeopardize the tax credits for the entire project. Applicants who proceed with rehabilitation work prior to receipt of NPS preliminary certification do so at their own risk.

HOW MUCH ARE THE CREDITS WORTH?

20% of the allowable costs of a "certified rehabilitation" or a "certified historic structure."

OR

10% of the cost of rehabilitation of buildings constructed prior to 1936 that are not certified historic structures. (The requirement for National Park Service certification of rehabilitation does not apply to this lesser credit.)

WHAT IS A "CERTIFIED HISTORIC STRUCTURE"?

A "certified historic structure" is defined as a building, subject to depreciation as set forth in the Internal Revenue Code, and that is:

- Listed individually in the National Register of Historic Places; or
- Located in a registered historic district and certified by the Secretary of the Interior as contributing to the historic significance of the district.

WHAT ARE THE REQUIREMENTS FOR A "CERTIFIED REHABILITATION"?

To qualify as a "certified rehabilitation," all project work must be done in accordance with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, be approved by the National Park Service, and must satisfy all IRS requirements.

WHAT ARE THE REQUIREMENTS FOR THE 10% CREDIT?

Project work undertaken for this lesser credit must satisfy all Internal Revenue Service requirements. Applicants interested in obtaining this credit should consult with their tax advisor. The NPS and the SHPO do not review these projects.

NOTE: "CERTIFIED HISTORIC STRUCTURES" DO NOT QUALIFY FOR THE 10% CREDIT.

WHO SHOULD I CONTACT FOR FURTHER INFORMATION?

New Jersey State Historic Preservation Office - <http://www.state.nj.us/dep/hpo>

What is the Federal Rehabilitation Tax Credit?

The federal Rehabilitation Tax Credit (RTC) encourages the preservation and reuse of the nation's built environment by offering federal

tax credits to the owners of historic properties. The tax credits represent a dollar-for-dollar reduction of federal taxes owed. Since its inception in 1976, the credit has encouraged the rehabilitation of more than 31,000 historic properties representing over \$31 billion in private investment. This approach to community revitalization has been so successful that nearly half the states now have similar programs.

How the RTC Works

Certified historic structures are eligible for a credit equal to 20% of the cost of rehabilitation. Properties built before 1936 that are not eligible for individual listing on the National Register of Historic Places, nor eligible for inclusion in a certified historic district (considered nonhistoric, non-contributing structures) are eligible for a credit equal to 10% of the cost of rehabilitation.

Utilizing the federal RTC is essentially a three-step process governed by regulations and procedures of the National Park Service (NPS) and the Internal Revenue Service (IRS):

1. The owner determines whether the project will qualify for the 10% or the 20% tax credit based on IRS and NPS qualification criteria;
2. The owner follows the procedure established by the NPS to earn the credits;

3. The owner consults IRS regulations to determine his/her ability to redeem the credits earned as a credit against federal tax liability.

IV. CERTIFIED LOCAL GOVERNMENTS

Local governments strengthen their local historic preservation efforts by achieving Certified Local Government (CLG) status from the National Park Service (NPS). NPS and State governments, through their State Historic Preservation Offices (SHPOs), provide valuable technical assistance and small matching grants to hundreds of diverse communities whose local governments are endeavoring to keep for future generations what is significant from their community's past. In turn, NPS and States gain the benefit of local government partnership in the national historic preservation program. Another incentive for participating in the CLG program is the pool of matching grant funds SHPOs set aside to fund CLG historic preservation subgrant projects—at least 10% of the State's annual Historic Preservation Fund (HPF) grant allocation. Grant funds are distributed through the HPF grant program, administered by NPS and SHPOs.

PROGRAM PARTNERS

Jointly administered by NPS in partnership with SHPOs, the CLG Program is a model and cost-effective local, State, and federal partnership that promotes historic preservation at the

grassroots level across the nation. Working closely with such national organizations as the National Association of Preservation Commissions, the CLG program seeks: 1) to develop and maintain local historic preservation programs that will influence the zoning and permitting decisions critical to preserving historic properties, and 2) to ensure the broadest possible participation of local governments in the national historic preservation program while maintaining preservation standards established by the Secretary of the Interior.

The CLG Program integrates local governments with the national historic preservation program through activities that strengthen decision-making regarding historic places at the local level. Because local planning office staff often play key roles in CLG projects, the thread of historic preservation becomes woven into the fabric of local land-use policy. Local governments collect and analyze information on the location and significance of archeological and historic properties for use by preservation commissions and by local, county, and State agencies. Using grants awarded by SHPOs, CLGs may produce historic theme or context studies, cultural resource inventories, assessments of properties to determine their eligibility for local and National Register of Historic Places designation, building reuse and feasibility studies, design guidelines and

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conservation ordinances, and publications to educate the public about the benefits of historic preservation.

LEARN MORE ABOUT IT

Certified Local Government Program:

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SECRETARY OF THE INTERIOR'S STANDARDS

The Standards are neither technical nor prescriptive, but are intended to promote responsible preservation practices that help protect our Nation's irreplaceable cultural resources. For example, they cannot, in and of themselves, be used to make essential decisions about which features of the historic building should be saved and which can be changed. But once a treatment is selected, the Standards provide philosophical consistency to the work.

The four treatment approaches are Preservation, Rehabilitation, Restoration, and Reconstruction, outlined below in hierarchical order and explained:

- The first treatment, Preservation, places a high premium on the retention of all historic fabric through conservation, maintenance and repair. It reflects a building's continuum over time, through successive occupancies,

and the respectful changes and alterations that are made.

- Rehabilitation, the second treatment, emphasizes the retention and repair of historic materials, but more latitude is provided for replacement because it is assumed the property is more deteriorated prior to work. (Both Preservation and Rehabilitation standards focus attention on the preservation of those materials, features, finishes, spaces, and spatial relationships that, together, give a property its historic character.)
- Restoration, the third treatment, focuses on the retention of materials from the most significant time in a property's history, while permitting the removal of materials from other periods.
- Reconstruction, the fourth treatment, establishes limited opportunities to re-create a non-surviving site, landscape, building, structure, or object in all new materials.

Choosing the most appropriate treatment for a building requires careful decision-making about a building's historical significance, as well taking into account a number of other considerations:

Relative importance in history. Is the building a nationally significant resource--a rare survivor or the work of a master architect or

craftsman? Did an important event take place in it? National Historic Landmarks, designated for their "exceptional significance in American history," or many buildings individually listed in the National Register often warrant Preservation or Restoration. Buildings that contribute to the significance of a historic district but are not individually listed in the National Register more frequently undergo Rehabilitation for a compatible new use.

Physical condition. What is the existing condition--or degree of material integrity--of the building prior to work? Has the original form survived largely intact or has it been altered over time? Are the alterations an important part of the building's history? Preservation may be appropriate if distinctive materials, features, and spaces are essentially intact and convey the building's historical significance. If the building requires more extensive repair and replacement, or if alterations or additions are necessary for a new use, then Rehabilitation is probably the most appropriate treatment. These key questions play major roles in determining what treatment is selected.

Proposed use. An essential, practical question to ask is: Will the building be used as it was historically or will it be given a new use? Many historic buildings can be adapted for new uses without seriously damaging their historic

character; special-use properties such as grain silos, forts, ice houses, or windmills may be extremely difficult to adapt to new uses without major intervention and a resulting loss of historic character and even integrity.

Mandated code requirements. Regardless of the treatment, code requirements will need to be taken into consideration. But if hastily or poorly designed, a series of code-required actions may jeopardize a building's materials as well as its historic character. Thus, if a building needs to be seismically upgraded, modifications to the historic appearance should be minimal. Abatement of lead paint and asbestos within historic buildings requires particular care if important historic finishes are not to be adversely affected. Finally, alterations and new construction needed to meet accessibility requirements under the Americans with Disabilities Act of 1990 should be designed to minimize material loss and visual change to a historic building.

1. A property will be used as it was historically or be given a new use that requires minimal change to its distinctive materials, features, spaces, and spatial relationships.

2. The historic character of a property will be retained and preserved. The removal of distinctive materials or alteration of features, spaces, and spatial relationships that characterize a property will be avoided.
3. Each property will 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 elements from other historic properties, will not be undertaken.
4. Changes to a property that have acquired historic significance in their own right will be retained and preserved.
5. Distinctive materials, features, finishes, and construction techniques or examples of craftsmanship that characterize a property will be preserved.
6. Deteriorated historic features will be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature will match the old in design, color, texture, and, where possible, materials. Replacement of missing features will be substantiated by documentary and physical evidence.
7. Chemical or physical treatments, if appropriate, will be undertaken using the gentlest means possible. Treatments that cause damage to historic materials will not be used.
8. Archeological resources will be protected and preserved in place. If such resources must be disturbed, mitigation measures will be undertaken.
9. New additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the property. The new work shall be differentiated from the old and will be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment.
10. New additions and adjacent or related new construction will be undertaken in a such a manner that, if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

http://www.cr.nps.gov/hps/tps/standguide/rehab/rehab_standards.htm