

Overview of Historic Preservation Resources

The information provided here is adapted or taken from state and federal websites. Underlined text reflects hyperlinks to online resources.

California State Historical Building Code

California's requirements for historic preservation are based upon the California State Historical Building Code (CHBC).¹ The CHBC is intended to save California's architectural heritage by recognizing the unique construction issues inherent in maintaining and adaptively reusing historic buildings. The CHBC provides alternative building regulations for permitting repairs, alterations and additions necessary for the preservation, rehabilitation, relocation, related construction, change of use, or continued use of a "qualified historical building or structure."

Section 18955 of the CHBC defines a "qualified historical building or structure" as "any structure or property, collection of structures, and their associated sites deemed of importance to the history, architecture, or culture of an area by an appropriate local or state governmental jurisdiction. This shall include structures on existing or future national, state or local historical registers or official inventories, such as the National Register of Historic Places, State Historical Landmarks, State Points of Historical Interest, and city or county registers or inventories of historical or architecturally significant sites, places, historic districts, or landmarks. This shall also include places, locations, or sites identified on these historical registers or official inventories and deemed of importance to the history, architecture, or culture of an area by an appropriate local or state governmental jurisdiction."

The CHBC's standards and regulations are intended to facilitate the rehabilitation or change of occupancy so as to preserve their original or restored elements and features, to encourage energy conservation and a cost effective approach to preservation, and to provide for reasonable safety from fire, seismic forces or other hazards for occupants and users of such buildings, structures and properties and to provide reasonable availability and usability by the physically disabled.

¹ See California Health and Safety Code, [Sections 18950 to 18961 of Division 13, Part 2.7.](#)

California Office of Historic Preservation

The California State Office of Historic Preservation (OHP) is responsible for administering federally and state mandated historic preservation programs to further the identification, evaluation, registration and protection of California's irreplaceable archaeological and historical resources. OHP's responsibilities include:

- Identifying, evaluating, and registering historic properties.
- Ensuring compliance with federal and state regulatory obligations.
- Encouraging the adoption of economic incentives programs designed to benefit property owners.
- Encouraging economic revitalization by promoting a historic preservation ethic through preservation education and public awareness and, most significantly, by demonstrating leadership and stewardship for historic preservation in California.

➤ **Local Government Assistance Program**

OHP promotes a comprehensive approach to historic preservation at the local level. OHP's Local Government Unit (LGU) offers guidance and assistance to city and county governments in the following areas:

- Drafting or updating historic preservation plans and ordinances.
- Developing historic context statements.
- Planning for and conducting architectural, historical, and archeological surveys.
- Developing criteria for local designation programs, historic districts, historic preservation overlay zones (HPOZs), and conservation districts.
- Developing and implementing design guidelines using the Secretary of the Interior's Standards.
- Developing economic incentives for historic preservation.
- Training local historic preservation commissions and review boards.
- Meeting CEQA responsibilities with regard to historical resources.

➤ **Certified Local Government Program**

The Office of Historic Preservation administers the Certified Local Government Program. Amendments to the National Historic Preservation Act of 1966 provided for the establishment of a Certified Local Government Program to encourage the direct participation of local governments in the identification, evaluation, registration, and preservation of historic properties

within their jurisdictions and promote the integration of local preservation interests and concerns into local planning and decision-making processes. The Certified Local Government Program is a partnership among local governments, the State of California-OHP, and the National Park Service (which is responsible for administering the National Historic Preservation Program). The Office of Historic Preservation distributes at least 10% of its annual federal Historic Preservation Fund allocation to Certified Local Government programs through a competitive grant program to assist Certified Local Governments in preservation planning activities.

➤ **California Main Street Program**

In 1986, California joined a growing national movement to improve the quality of life in America's towns, cities and neighborhoods by reinvigorating the economic health of their historic Main Street central business districts. Developed by the National Trust for Historic Preservation more than 25 years ago and administered by the non-profit National Main Street Center of the National Trust for Historic Preservation, the Main Street Program has utilized a public-private partnership of private investment, local government support, and local non-profit assistance to revitalize historic commercial districts. The locally-driven, grass roots, self-help "Main Street Approach" focuses on four points: organization, promotion, design, and economic restructuring.

➤ **Mills Act Tax Credits**²

The Mills Act Property Tax Abatement Program is an important preservation financial incentive program in California. Mills Act contracts are between the property owner and the local government granting the tax abatement. Each jurisdiction individually determines the criteria and requirements for participation. Not all local governments participate in the Mills Act Program. As of 2011, 85 cities and counties participate in the Mills Act Program.³

The Mills Act Program is administered and implemented by local governments. Each local government establishes its own criteria and determines how many contracts it will allow in its jurisdiction. The State Board of Equalization provides guidelines for county assessors for use in assessing properties under the Mills Act.

National Trust for Historic Preservation

The National Trust for Historic Preservation, a privately funded nonprofit organization, works to save America's historic places.

➤ **National Main Street Program**

Over the past 30 years, the Main Street movement has transformed the way communities think about the revitalization and management of their downtowns and neighborhood commercial

² See Government Code Sections 50280 - 50290 and California Revenue and Taxation Code, Article 1.9, Sections 439 – 439.4.

³ Based upon information included on the Office of Historic Preservation website.

districts. Cities and towns across the nation have come to see that a prosperous, sustainable community is only as healthy as its core. (See also [California Main Street Program](#).)

Federal Tax Credits and Financial Incentives

➤ **Federal Historic Preservation Tax Credit Program**

The Federal Historic Preservation Tax Incentives program encourages private sector investment in the rehabilitation and re-use of historic buildings.

➤ **Preservation Tax Incentives**

Information about various preservation tax incentives provided on the National Park Service website.

➤ **Federal Tax Deductions - Easements**

Charitable contributions (easements) for historic preservation purposes are available from the federal government. The Tax Reform Act of 1986 retains the provisions established by Section 6 of the Tax Treatment Extension Act of 1980 (IRC Section 170) that permit income and estate tax deductions for charitable contributions of partial interest in historic property.

Generally, the IRS considers that a donation of a qualified real property interest to preserve a historically important land area or a certified historic structure meets the test of charitable contribution (easements) for conservation purposes. For purposes of the charitable contribution provisions only, a certified historic structure need not be depreciable to qualify. It may be a structure other than a building and may also be a remnant of a building such as a façade, if that is all that remains, and may include the land area on which it is located.

Other Potential Funding Sources for Historic Preservation

The following information is taken from the California Office of Historic Preservation website.

The **California Council for the Humanities** offers grant programs that promotes cultural projects. Communities Speak funds projects that use story and storytelling to address pressing contemporary issues. The California Documentary Project sponsors documentary images and text of contemporary California life. The California Story Fund grants funds to unique story projects throughout the state.

The **Getty Conservation Institute** supports efforts to preserve buildings, sites, and designed landscapes of outstanding architectural, historical, and cultural significance. Planning Grants assist in the initial development of an overall conservation plan. Support is also available on a selective basis for the development of archaeological site management plans. Implementation Grants assist in the actual conservation of a building's historic structure and fabric.

The **Home Depot Foundation** is dedicated to creating healthy, livable communities through the integration of affordable housing built responsibly and the preservation and restoration of community trees. The foundation makes grants to 501(c)3 tax-exempt public charities in the United States. Preference is given to proposals that include community engagement that result in the production, preservation, or financing of housing units for low- to moderate-income families which meet certain criteria including resource conservation, green building, innovations in materials or technology, and smart site planning and land use.

National Endowment for the Humanities offers a variety of planning and implementation grants for various projects involving historical and cultural organizations.

The **National Trust for Historic Preservation** offers several types of financial assistance for preservation related projects.

Partners for Sacred Places is a national, non-sectarian, non-profit organization dedicated to helping congregations with older historic buildings sustain and actively use their sacred places.

Save America's Treasures provides federal funds for preservation of nationally significant historic resources.

The **United States Small Business Administration** guarantees small business, low interest loans for purchasing property, construction, inventory and other business expenses. It also provides training and educational programs to assist small business owners with business plans, budgeting, and management.

The History Channel is offering **Save Our History** grants to history organizations, historical societies, libraries, archives, and nonprofit organizations, who partner with schools and/or youth groups on projects that teach students about their local history and actively engage them in its preservation.

Miscellaneous Resources

Economic Reasons for Investing In Historic Preservation

From the advisory council on historic preservation

Sustainability and Preservation

California Office of Historic Preservation online resource that includes links and information on green building, energy efficiency and other sustainability topics related to historic preservation.

Implementing Solar PV Projects on Historic Buildings and in Historic Districts

National Renewable Energy Laboratory publication focuses on the implementation of solar photovoltaic systems on historic properties.

Preservation Brief 3: Improving Energy Efficiency in Historic Buildings

National Park Service publication

Measuring Economic Impacts of Historic Preservation

Study commissioned by the Advisory Council on Historic Preservation.

The Seismic Retrofit of Historic Buildings: Keeping Preservation in the Forefront
National Park Service publication

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