



## POLICY STATEMENT #1

### Subject: Project Review Criteria under C.G.S. Section 10-416

C.G.S. section 10-416 establishes tax credits for the rehabilitation of historic owner-occupied homes of 1-4 residential units.

Effective April 15, 2015 for all new applications to the program, the State Historic Preservation Office (SHPO) will implement the following review criteria for the Historic Homes Rehabilitation Tax Credit Program (C.G.S. §10-416). The below criteria are found to be within the requirements of the program's Statutes and Regulations.

#### Definitions:

"Preservation" means the act or process of applying measures necessary to sustain the existing form, integrity, and materials of an historic property. Work, including preliminary measures to protect and stabilize the property, generally focuses upon the ongoing maintenance and repair of historic materials and features rather than extensive replacement and new construction.

"Character defining feature(s)" means all visual aspects and physical features that comprise the appearance of a historic building. Character-defining elements include the overall shape of the building, its materials, craftsmanship, decorative details, interior spaces and features, as well as the various aspects of its site and environment.

#### Criteria

1. Eligible Projects to the program must include a Rehabilitation Plan, as defined in C.G.S. §10-416(a)(7), that proposes more than 65% of the total qualified rehabilitation expenditures for undertakings that can be directly attributed to the long-term preservation of historic building fabric and character defining features.
2. The entire project as proposed and subsequently amended, as needed, must meet the program's Standards as outlined in Section 10-320j-4 of the Regulations of Connecticut State Agencies.

As State Historic Preservation Officer, this policy is effective as of the date of my signature.

Signed:   
Daniel Forrest, State Historic Preservation Officer

Date: 3/26/15