

# Historic Homes Rehabilitation Tax Credit User Guide

Connecticut State Historic Preservation Office  
2025–2026

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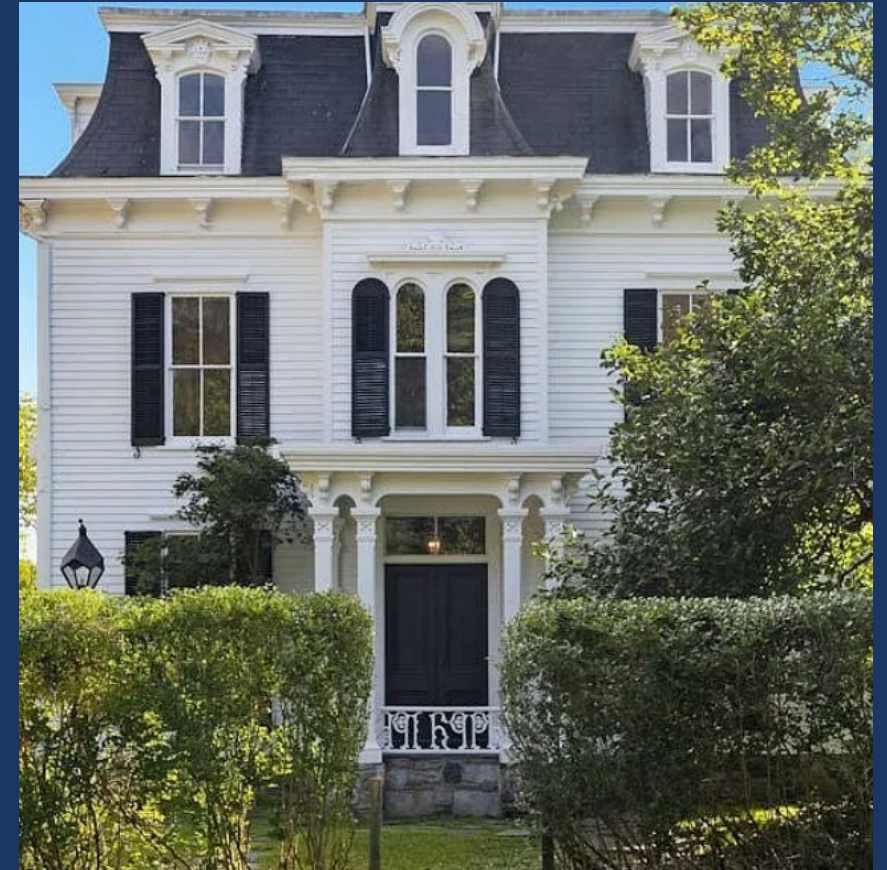
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Hartford

# Goals

- There are many goals of the Historic Homes Rehabilitation Tax Credit Program. Here are just a few:
  - Preserve the distinctive features, finishes and construction techniques of historic homes
  - Incentivize restoration and repair over replacement
  - Foster local labor from skilled craftspeople and others employed in the historic trades
  - Add to the local economy from materials purchased nearby
  - Add to the property values of the neighborhood to prevent abandoned and deteriorating buildings in communities
  - Encourage homeownership Incentivize making historic buildings functional
  - Encourage sustainability



Ridgefield

# Overview

- The Historic Homes Rehabilitation Tax Credit Program provides a 30% tax credit up to \$30,000 per unit (or \$50,000 for non-profit housing corporations), for historic restoration and rehabilitation of one-to-four-unit historic homes listed on the State or National Register of Historic Places either individually or as a contributing resource to a district.
- A minimum historic rehabilitation expenditure of \$15,000 is required.
- All work must meet the Standards for Historic Rehabilitation.
- Example:
  - Single family home (1 unit)
  - Slate roof repair: \$25,000
  - Masonry repointing: \$10,000
  - Total of all projects: \$35,000
  - 30% tax credit = \$10,500



Somers

# Eligibility Requirements

- To be eligible to apply, an applicant must meet the following requirements:
  - The homeowner must be a state of Connecticut taxpayer.
  - At least one unit must be the homeowner's primary residence.
  - The home must be used as living space.
  - The home must be listed on the State or National Register of Historic Places either individually, or as a contributing resource to a district.
  - The rehabilitation may be undertaken by a non-profit development corporation and transferred to a homeowner, who will reside in the home for a minimum of 5 years.



Bristol

# Eligibility Requirements

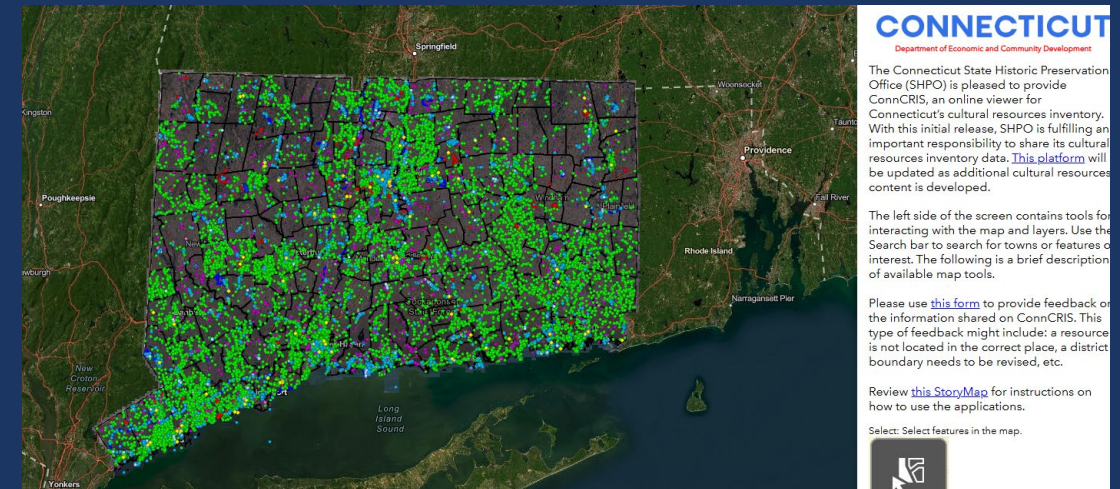
- Outbuildings:
  - Rehabilitation to outbuildings such as barns and garages can be included in an application so long as
    1. The outbuilding contributes to the historical significance of the historic home and,
    2. Rehabilitation work is being performed on the main home concurrently.



Plymouth

# GIS System

- A GIS system has been developed for property owners to check if their building is listed on the State or National Register of Historic Places.
  - [Visit, ConnCRIS.ct.gov](https://ConnCRIS.ct.gov) to determine the listing status.
  - Example: 117 Main Street, Farmington, CT. is listed in:
    - Farmington National Register Historic District
    - Farmington State Register Historic District
    - Farmington Local Historic District
- \*Please note, if the property is listed in a Local Historic District, there is an additional approval required on the town/city level.



# Eligible vs. Ineligible Projects

- **The following are eligible expenditures:** Repair and restoration of porches, steps, doors, windows, storm windows, shutters, chimneys, roofs, gutters/downspouts, painting, carpentry, foundations, lightning protection, repointing, abatement of hazardous materials, structural repairs and stabilization, staircases, decorative ornamentation, moldings, paneling, floors, millwork, plaster repairs, HVAC, plumbing, electrical, wells, septic systems, and geo-thermal systems.
- **The following are in-eligible expenditures:** new construction, changes to historic floor plans, replacement of historic building fabric unless it is in-kind and the feature is beyond repair, spray foam insulation, new appliances or fixtures, the owner's personal labor and tools, the cost of site improvements unless to provide building access to persons with disabilities, blinds, shades, lamps, carpets, landscaping, driveways, fences, architectural fees, legal fees, permits, financing fees, and any other non-construction costs. This is not a program for remodels, renovations, additions, alterations, demolitions or substitute materials.

# Frequently Asked Questions

Frequently asked questions before applying:

- Can I use the program for work I've recently completed and paid for?
  - Answer: No. A scope of work must be reviewed by the CT SHPO office before beginning a project to ensure the work meets the Historic Rehabilitation Standards.
- Is there an approved list of contractors that I must use?
  - Answer: No. Find a contractor that you feel comfortable with. Make sure they have experience working on historic homes, are licensed and insured.
- What if I plan to tackle several projects at once, do I need to complete an application for each one?
  - Answer: No. You can combine several projects into one application. You must meet the minimum expenditure of \$15,000. Remember that there is a maximum tax credit voucher of \$30,000, or \$100,000 of total rehabilitation expenditures per application.
- Is there enough money left for me to use this program?
  - Answer: Yes. The state sets aside \$3 mil. per year in tax credit reservations. We have not met the cap for the Historic Homes Rehabilitation Tax Credit yet.
- Can I use this program multiple times?
  - Answer: Yes. An applicant must close out each application by submitting a combined part 3 and 4 application before starting a new part 1 and 2 application.
- Will this program cover kitchen and bathroom remodels?
  - Answer: As of September 2025, the program will no longer cover partial credit to kitchen and bathroom remodels.
- Is a contingency added to the reservation amount?
  - Answer: As of September 2025, the program will no longer add a 10% contingency.

# Frequently Asked Questions

Frequently asked questions about eligible and ineligible expenditures:

- My original wooden windows aren't operational. The weights and pulleys are broken. I have lead paint on them. They're not energy efficient. Can I replace them?
  - Answer: Unless the windows are beyond repair, this program does not allow for replacement. In general, historic wooden windows can be repaired by stripping the paint, repairing any rotted wood, reglazing and replacing any broken glass, and fixing the sash cords, weights and pulleys. Chances are, the historic wooden windows have lasted about 100 years and with proper restoration can last another 100 years. In terms of energy efficiency, the addition of weather-stripping and a storm window can enable the window to be more energy efficient than a modern replacement. Modern replacements are made to last roughly 30 years, at which point they can't be restored, only replaced. Storm windows are an eligible expenditure under the program as well.
- I have several rotted clapboards, and the house needs to be painted. Can I cover the house in vinyl siding?
  - Answer: The use of substitute materials does not meet the program standards. The clapboards can be replaced in kind with wood. The home can be scraped and painted. This program is an incentive to offset the cost of using traditional materials and craftsmanship.
- Can I do the work myself? Can I charge for my labor? Can I charge for the tools I purchase to do the job?
  - Answer: Owner's personal labor is not an eligible expenditure, nor are the tools purchased. Materials for the projects may be covered.

# Standards for Rehabilitation Review Process

- A clearly defined scope of work for each project is needed in the combined part 1 and part 2 application.
- The scope of work will be evaluated using the Program's Standards for Rehabilitation.
- The Standards include:
  - A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
  - The historic character of a property shall be retained and preserved. The removal or alteration of features and spaces that characterize a property shall be avoided.
  - Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
  - Changes that have acquired historic significance in their own right shall be retained and preserved.
  - ... Continued on next slide

# Standards for Rehabilitation Review Process

... Continued

The Standards include:

Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.

Deteriorated historic features shall be repaired rather than replaced. Where severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used.

Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.

<https://www.nps.gov/articles/000/treatment-standards-rehabilitation.htm>

# Finding a Tradesperson

Here are a few resources to find experts in the historic trades:

- Preservation Connecticut Restoration Services Directory  
<https://preservationct.org/directory>
- Preservation Connecticut's Circuit Riders:  
Stacey Vairo: [Svairo@preservationct.org](mailto:Svairo@preservationct.org)  
Mike Forino: [Mforino@preservationct.org](mailto:Mforino@preservationct.org)
- Window Preservation Alliance  
<https://windowpreservationalliance.org/directory>
- Local Preservation Organizations:  
New London Landmarks  
Hartford Preservation Alliance  
New Haven Preservation Trust  
... and many more local partners.



# Applications

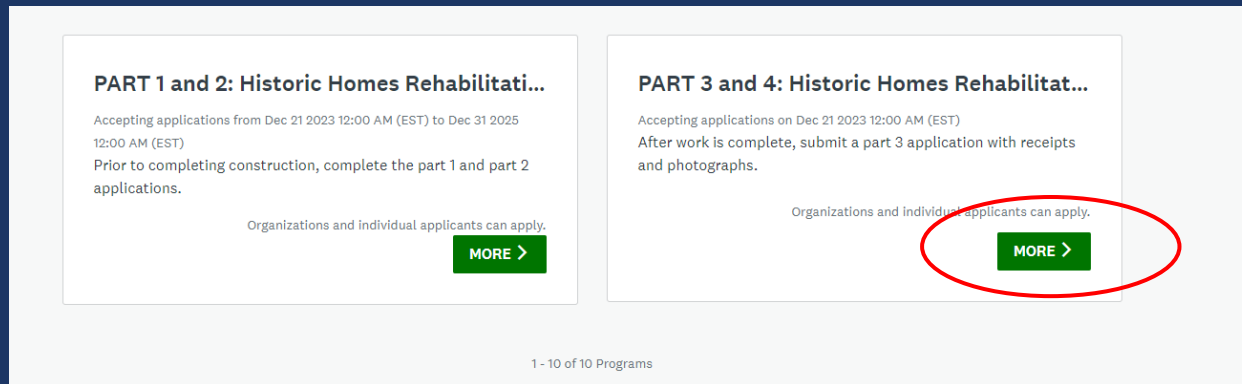
- All applications must be submitted online. The link to the application platform is:  
<https://ctofficeofthearts.smapply.org/>
- A combined part 1 and 2 application must be completed **before** any work is started.
- A combined part 3 and 4 application must be completed after the work has been completed.
- The CT SHPO may take up to 30 days to review each application. Please keep this timeline in mind.



Windham

# Application Parts 1+2

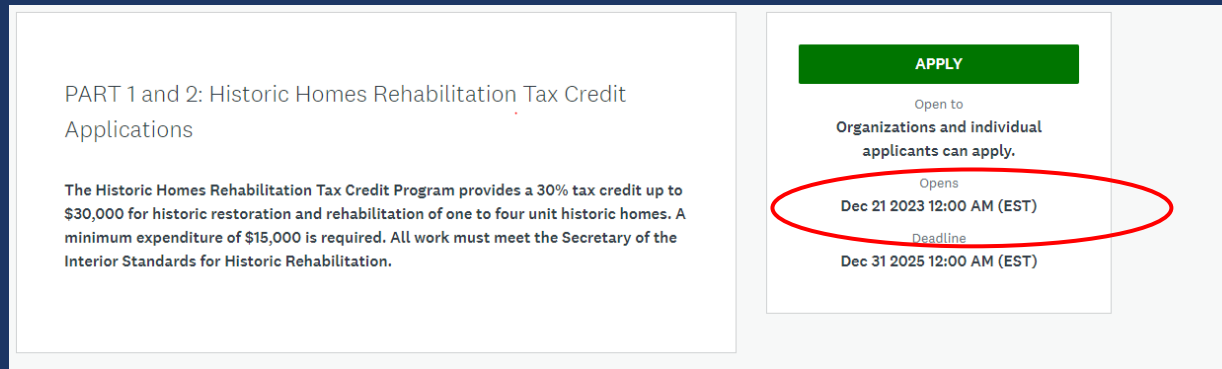
- To begin, go to: <https://ctofficeofthearts.smapply.org/>
- You will see the following programs:



- Choose the program that applies to you by clicking the green “more>” button

# Application Parts 1+2

- On the next page, click the green “apply” button:



PART 1 and 2: Historic Homes Rehabilitation Tax Credit Applications

The Historic Homes Rehabilitation Tax Credit Program provides a 30% tax credit up to \$30,000 for historic restoration and rehabilitation of one to four unit historic homes. A minimum expenditure of \$15,000 is required. All work must meet the Secretary of the Interior Standards for Historic Rehabilitation.

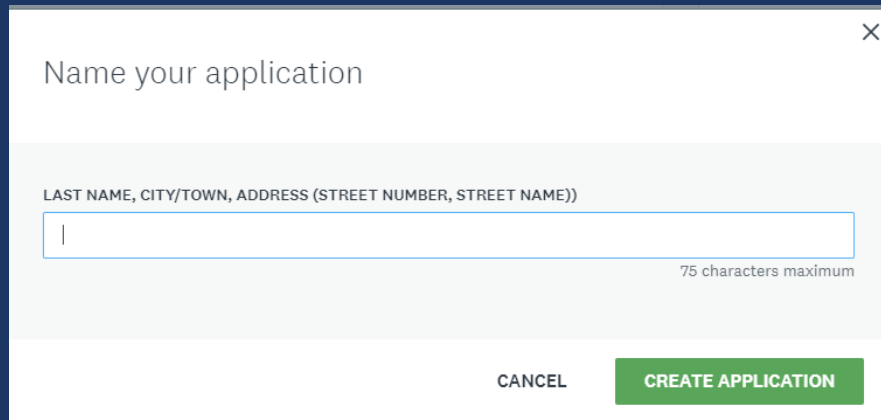
**APPLY**

Open to  
Organizations and individual  
applicants can apply.

Opens  
Dec 21 2023 12:00 AM (EST)

Deadline  
Dec 31 2025 12:00 AM (EST)

- Next, name your application using the following format and select the “create application” button:  
Last name, City/Town, Address (Street Number, Street Name). For example: Fink, Hartford, 450 Columbus Boulevard.



Name your application

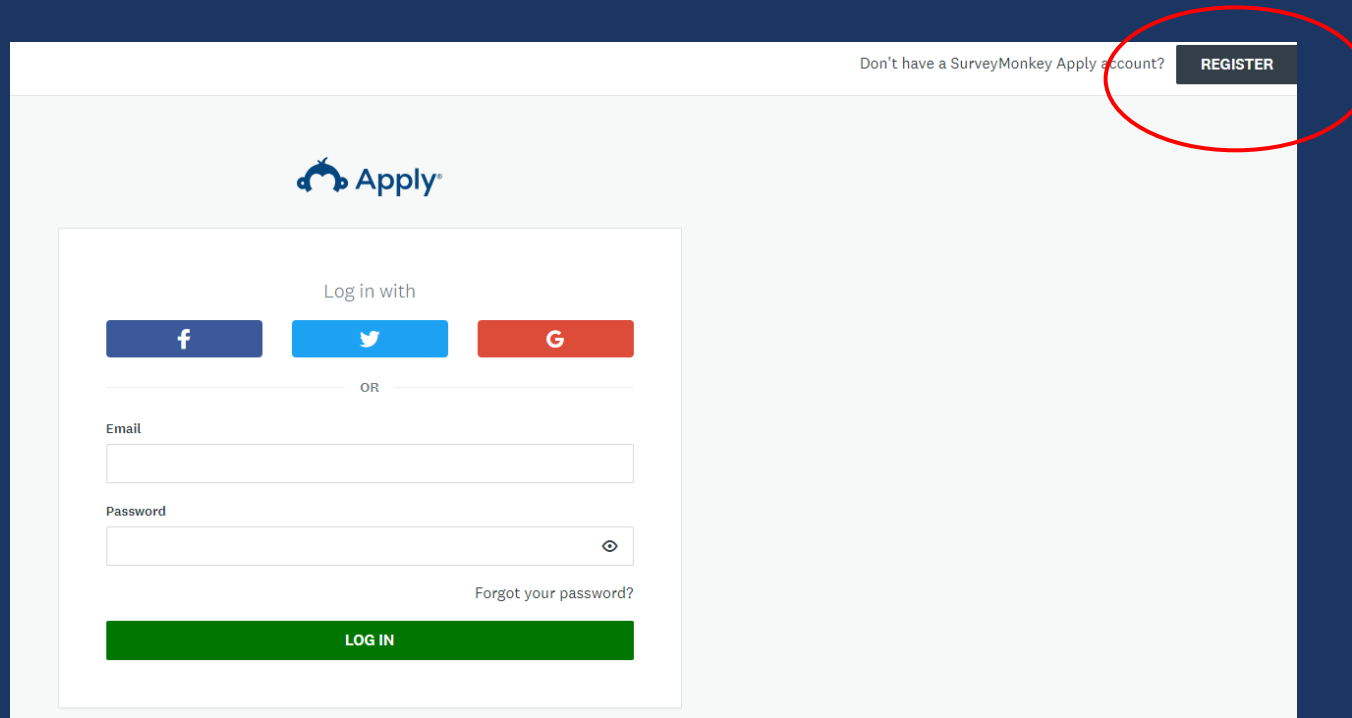
LAST NAME, CITY/TOWN, ADDRESS (STREET NUMBER, STREET NAME))

75 characters maximum

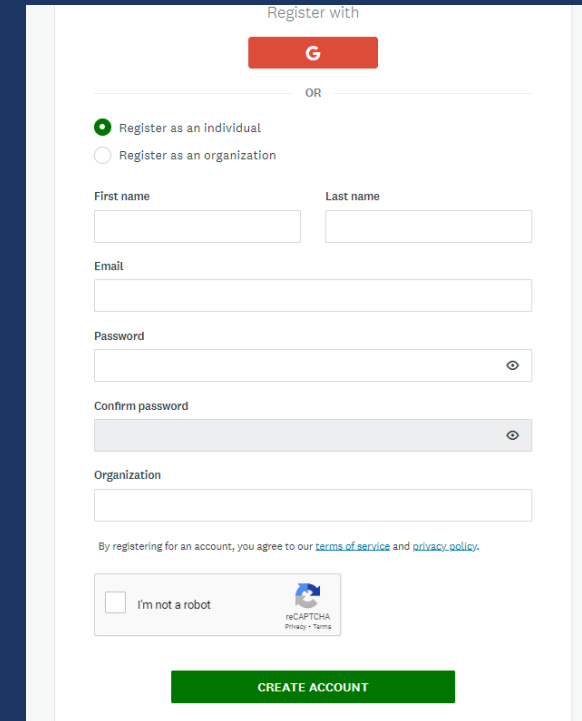
CANCEL CREATE APPLICATION

# Application Parts 1+2

- Next, register to create a Survey Monkey Apply account by clicking the black “Register” button on the top right of the screen.



The image shows the SurveyMonkey Apply login and registration page. At the top right, there is a link "Don't have a SurveyMonkey Apply account?" and a black "REGISTER" button, which is circled in red. Below the SurveyMonkey Apply logo, there is a "Log in with" section with buttons for Facebook, Twitter, and Google. Below this, there is an "OR" separator, followed by input fields for "Email" and "Password" (with a toggle for visibility). A "Forgot your password?" link is located below the password field. At the bottom, there is a green "LOG IN" button.

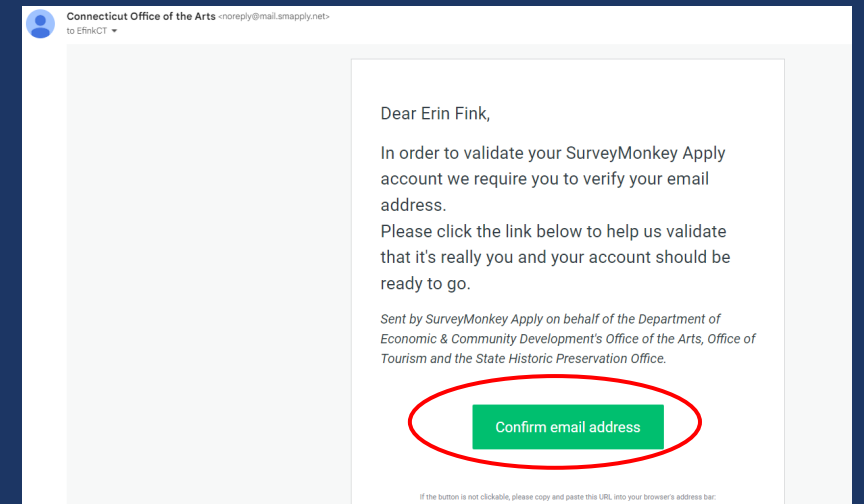
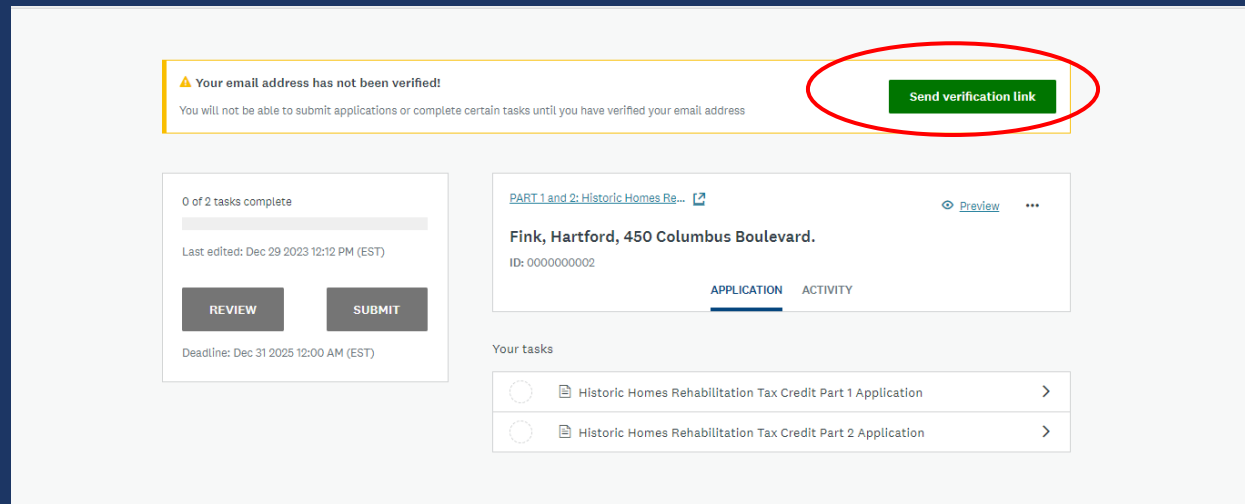


The image shows the SurveyMonkey Apply registration form. At the top, there is a "Register with" section with a red "G" button for Google. Below this, there is an "OR" separator, followed by radio buttons for "Register as an individual" (selected) and "Register as an organization". Below these are input fields for "First name", "Last name", "Email", "Password" (with a toggle for visibility), and "Confirm password" (with a toggle for visibility). There is also an "Organization" input field. At the bottom, there is a checkbox for "I'm not a robot" and a reCAPTCHA logo. A green "CREATE ACCOUNT" button is at the very bottom.

- Then, register as an individual. If you would like to collaborate on the application with another person, that person will need to register as an individual as well, but should not complete a duplicate application. There will be a place for the application owner to add a collaborator later in the process.

# Application Parts 1+2

- Next, verify your email address by clicking the green “Send verification link” button. You will not be able to submit applications or complete certain tasks until you have verified your email address.



- Go to your personal email account to register your Survey Monkey Apply account. The verification email will come from “noreply@mail.smapply.net”

# Application Parts 1+2

- After your email address is verified, you can return to the application and click the green “start” button.

The image displays three screenshots of a web application interface. The first screenshot shows a list of applications under the heading 'All Applications'. The second screenshot shows the details of a specific application, 'PART 1 and 2: Historic Homes Rehabilitation Tax Credit Applications', with a green 'START' button. The third screenshot shows the 'Collaborators' modal, which allows adding collaborators to the application. In this modal, the 'View & edit' radio button is selected, and the 'SEND INVITE' button is highlighted.

All Applications ▾

PART 1 and 2: Historic Homes Rehabilitation Tax Credit Applications

**Fink, Hartford, 450 Columbus B...**  
0000000002  
Deadline: Dec 31 2025 12:00 AM (EST)

0 of 2 tasks complete

**START**

Last edited: Dec 29 2023 12:12 PM (EST)

0 of 2 tasks complete

Last edited: Dec 29 2023 12:12 PM (EST)

**REVIEW** **SUBMIT**

Deadline: Dec 31 2025 12:00 AM (EST)

EF Erin Fink (Owner)  
EfinkCT@gmail.com

**Add collaborator**

**Collaborators**

Add collaborators to view or contribute to your application

Email address of collaborators Separate addresses by commas

Type of access

☒ View & edit ☐ View only

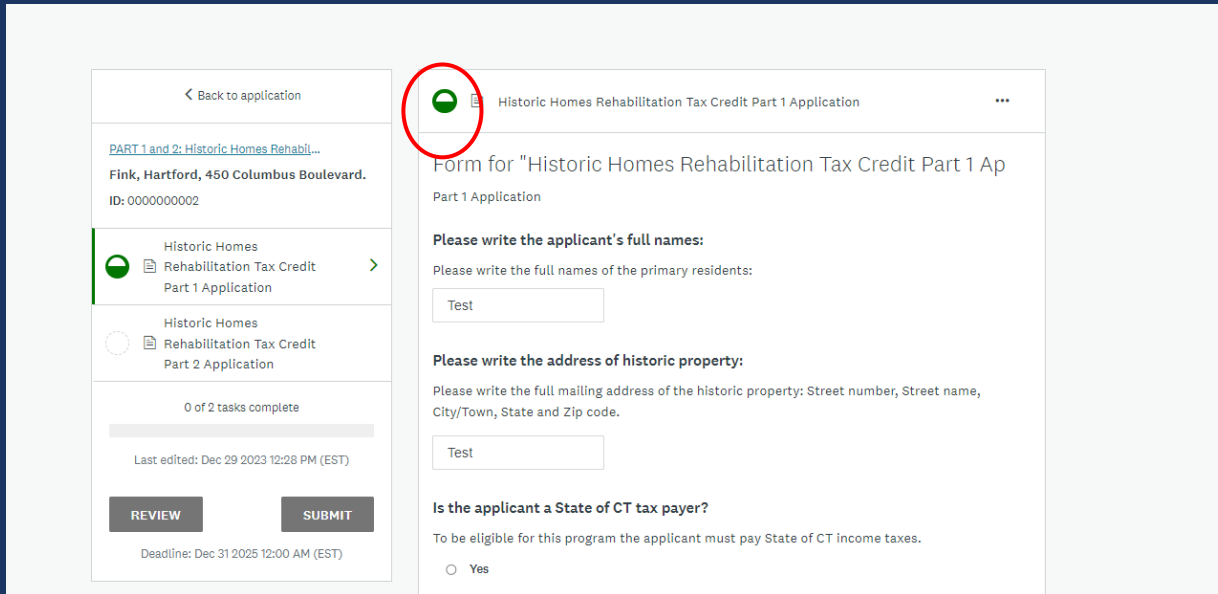
Message (optional)

**SEND INVITE**

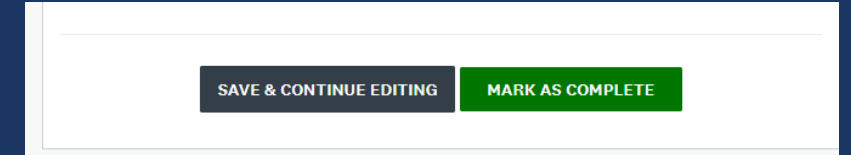
- At this point, you can add a collaborator to the application if desired by clicking the black “add collaborator” button. Make sure to select “view & edit” for the type of access for the collaborator.

# Application Parts 1+2

- The Survey Monkey Apply system will automatically save any work done within an application. To confirm that it is saving, a green circle will be present until the application is submitted.



The screenshot shows the Survey Monkey Apply system interface for the Historic Homes Rehabilitation Tax Credit Part 1 Application. On the left, a sidebar contains a list of applications. The first application, "Historic Homes Rehabilitation Tax Credit Part 1 Application", is highlighted with a green circle icon. Below it, the second application, "Historic Homes Rehabilitation Tax Credit Part 2 Application", is listed with a grey circle icon. The main content area displays the "Form for 'Historic Homes Rehabilitation Tax Credit Part 1 Ap'". The form includes sections for "Please write the applicant's full names:", "Please write the address of historic property:", and "Is the applicant a State of CT tax payer?". A red circle highlights a green circle icon in the top left corner of the application form, indicating that the system is automatically saving the work.




The screenshot shows the bottom of the application form with two buttons: "SAVE & CONTINUE EDITING" and "MARK AS COMPLETE".

- When the application is completed, select the green "mark as complete" button at the bottom of the page. Please also the State Historic Preservation Office 30 days to review your application. You may check in on the by logging in at any time. Here is a link to the login:

<https://ctofficeofthearts.smapply.org/>

# Application Parts 1+2

- Sample application:

 **Historic Homes Rehabilitation Tax Credit Part 1 Application**

**Form for "Historic Homes Rehabilitation Tax Credit Part 1 Ap**

Part 1 Application

**Please write the applicant's full names:**

Please write the full names of the primary residents:

Test

**Please write the name of the non-profit housing entity:**

(No response)

**Please write the address of historic property:**

Please write the full mailing address of the historic property: Street number, Street name, City/Town, State and Zip code.

Test

**Is the applicant a State of CT tax payer?**

To be eligible for this program the applicant must pay State of CT income taxes.

(No response)

**Is this the applicant's primary residence?**

To be eligible for this program the historic home must be the applicant's primary place of residence.

(No response)

**Is the historic home listed on the following:**

To be eligible for this program the historic home must be listed on the State or National Register of Historic Places, either individually or as a contributing resource to the State Register. To check visit: <https://connrcis.ct.gov/>

(No response)

**Number of units in the home:**

To be eligible for this program, the historic home must be between 1-4 units of housing. Mixed use properties are ineligible.

(No response)

**Upload a picture of the front of the home.**

**Upload a picture of the back of the home.**

**Upload a picture of side of home.**

**Upload a picture of side of home.**

**Upload picture of the street view of the home to provide context.**

**Upload picture of an outbuilding if one exists. Shed, barn, garage, carriage house, etc. (Optional)**

# Application Parts 1+2

- Sample application:

## Form for "Historic Homes Rehabilitation Tax Credit Part 2 Ap

Historic Homes Rehabilitation Tax Credit Part 2 Application

Confirm you have read the list of eligible expenditures for this program:

Eligible expenditures include repair and restoration of: porches, steps, doors, windows, storm windows, shutters, chimneys, roofs, gutters/downspouts, painting, carpentry, foundations, lightning protection, repointing, abatement of hazardous materials, structural repairs and stabilization, staircases, decorative ornamentation, moldings, paneling, floors, millwork, plaster repairs, HVAC, plumbing, electrical, wells, septic systems, and geo-thermal systems.

(No response)

Confirm you have read the list of ineligible expenditures for this program:

Ineligible expenditures include: new construction, changes to historic floor plans, replacement of historic building fabric unless it is in-kind and the feature is beyond repair, spray foam insulation, new appliances or fixtures, the owner's personal labor and tools, the cost of site improvements unless to provide building access to persons with disabilities, blinds, shades, lamps, carpets, landscaping, driveways, fences, architectural fees, legal fees, permits, financing fees, and any other non-construction costs. This is not a program for remodels, renovations, additions, alterations, demolitions or substitute materials.

(No response)

Confirm you understand that the total of all projects submitted must meet the minimum required expenditure of \$15,000.

(No response)

Confirm you understand that no construction can begin until the CT SHPO has approved the part 1 and part 2 applications. This program does not apply to any work or costs accrued before the review and approval of the project by CT SHPO.

(No response)

Please sign to confirm the information submitted is truthful.

No signature provided.

There is a 30 day review period for this program. Please write the date and time the application was signed and submitted:

(No response)

# Application Parts 1+2

- Sample application:

Upload contractor quote12:			
What is the total amount of all projects combined?			
(No response)			
Please complete the following table:			
Please include the cost of work, the scope of work, and the reason for the work. The projects can be organized in a way that works best for your planning. Applications have been organized by exterior and interior work, rooms, and trades like carpentry and electrical.			
	Cost of work:	Scope of work:	Reason for work:
Project 1:			
Project 2:			
Project 3:			
Project 4:			
Project 5:			
Project 6:			
Project 7:			
Project 8:			
Project 9:			
Project 10:			
Project 11:			
Project 12:			
Please use this space to write any other pertinent information:			
(No response)			
Please upload a representative project photograph and label the photograph:			
Please upload a representative project photograph and label the photograph:			
Please upload a representative project photograph and label the photograph:			
Please upload a representative project photograph and label the photograph:			
Please upload a representative project photograph and label the photograph:			
Please upload a representative project photograph and label the photograph:			
Please upload a representative project photograph and label the photograph:			
If extra space is needed to explain projects or attach relevant photographs, please upload a word or pdf document here with the information included.			

# What is a reservation?

- After the Part 1 and 2 applications have been approved, you will receive an email that indicates the project number, reservation number and reserved amount.
- The reservation is valid for 5 years.
- The contractors should then feel free to begin their work.
- All work must be paid for in full by the homeowner before closing out the project with a part 3 and 4 application.
- The reservation becomes the voucher after the part 3 and 4 application are approved.
- Please login to the system to find your approval and reservation amount with a corresponding reservation and project number.



East Hampton

# Additional Reservation Information

- Once a reservation has been issued, it can't be changed. When adding quotes to the part 1 and part 2 application, make sure to use those that are recent and realistic to what the final cost of the project will be.
- If there are changes to the scope of work, please note them in the part 3 application. We want to be sure that the work performed continues to meet the standards, but it does not provide for an increase in the tax credit reservation.
- The final tax credit voucher amount will be calculated based on the total project cost. It will be the smaller amount of either the initial reservation or 30% of actual expenses.



Tolland

# Application Parts 3+4

## Form for "Historic Homes Rehabilitation Tax Credit Part 3 Ap

Part 3 Application

Please write the applicant's full names:

Please write the full names of the primary residents:

Test

Please write the address of the historic property:

Test

Have all projects that were proposed in the part 2 application been completed?

(No response)

What is the total amount from all receipts submitted?

(No response)

If there are any changes in the scope of work, please list them here.

(No response)

If there are any additional costs, please list them here. Keep in mind, the amount of the reservation can't be increased once it is issued. The reservation amount does include a contingency that may cover some changes. The applicant will earn a voucher that equals the lesser of either the tax credit reservation, or 30% of the project's final qualified rehabilitation expenditures.

(No response)

Please upload a receipt or invoice showing that the project has been paid for in full:

Please upload a receipt or invoice showing that the project has been paid for in full:

Question Please upload a receipt or invoice showing that the project has been paid for in full:

Please upload a receipt or invoice showing that the project has been paid for in full:

# Application Parts 3+4



## Historic Homes Rehabilitation Tax Credit Part 4 Application

### Form for "Historic Homes Rehabilitation Tax Credit Part 4 Ap

Historic Homes Rehabilitation Tax Credit Part 4 Application

Please choose one option:

(No response)

Please write the full names of the individuals to be listed on the voucher.

(No response)

Please write your mailing address:

(No response)

Please sign to confirm that the home will be owner occupied for at least 5 years following the restoration, or conveyed to a homeowner that will serve as a primary resident.

No signature provided.

Please write the date and time this form was completed and submitted.

(No response)

# What is a voucher? How is it claimed?

- The tax credit voucher can be claimed against a person's state income tax liability, or sold for cash to a C-Corporation.
- The first option:
  - Homeowners can claim the credit on their state income tax directly. The tax credit must be taken in the same year that the work is completed, and the tax credit voucher is used.  
"If the amount of the tax credit voucher exceeds the taxpayer's liability for the tax imposed under chapter 229 (income tax) the Commissioner of Revenue Services shall treat such excess as an overpayment and, except as provided under section 12-739 or 12-742, shall refund the amount of such excess, without interest to the tax payer, OR, any unused portion of such credit may be carried forward to any or all of the four income years following the year in which the tax credit voucher is issued. Any excess at the end of the four year period may not be claimed as an overpayment.

# How is a voucher claimed?

- The second option:
- Homeowners and non-profit housing corporations can sell the tax credit voucher to a C-Corporation.
  - The CT SHPO can help facilitate the sale of the voucher.
  - Some C-Corporations will purchase the credit dollar-for-dollar to use on their state income taxes.
  - C-Corporations are not required to purchase the credit and may not purchase the credit without charging a fee.
  - CT SHPO has no control over the timeline of a direct payments by a C-Corporation.
- The voucher will be emailed within 30 days.

# Contact Information

- Erin Fink
- Please email: [Erin.Fink@ct.gov](mailto:Erin.Fink@ct.gov)



Old Lyme