

Restoration Work Eligibility

Section 44-5. Tax Relief for restoration or preservation of historical sites

(e) Eligible work. The following work qualifies for tax exemption under this section:

- (1) Restoration performed pursuant to a certificate of appropriateness granted under the Historic Preservation Ordinance;
- (2) Repair or reconstruction of structural components, which includes parts of a building such as walls, partitions, floors, ceilings; windows and doors; all components of a central air conditioning or heating system, whether within or adjacent to a building, including motors, compressors, pipes and ducts; plumbing and plumbing fixtures, such as sinks and bathtubs; electric wiring and lighting fixtures; chimneys; stairs, escalators, and elevators; interior sprinkler systems; fire escapes; and other components relating to the operation or maintenance of a building;
- (3) Interior remodeling of the historic portion of the structure's paint, flooring, permanent coverings such as paneling or tiling;
- (4) Professional services such as architectural, engineering, and other development fees; and
- (5) Construction management and labor, materials, and reasonable overhead.

(f) Ineligible work. The following work does not qualify for tax exemption under this section:

- (1) Appliances, consumer and industrial machinery, including machinery needed for the preparation and storage of food;
- (2) Furniture, including cabinetry and countertops;
- (3) Decks, fencing, retaining walls, swimming pools, and any exterior work such as sidewalks, driveways, and landscaping;
- (4) Acquisition costs;
- (5) Demolition and relocation costs; and
- (6) All costs, both exterior and interior, associated with the construction of a new addition or new construction, as those terms are defined in the Historic Preservation Ordinance;
- (7) Work done outside the scope of a certificate of appropriateness required by the Historic Preservation Ordinance; and
- (8) Work done pursuant to a certificate of remediation issued by the HAHC.