

NYS Homeowner Tax Credit Questions and Answers

Q. How do I know if my building is listed in the National Register of Historic Places (NR) or in an NR listed historic district?

A. You can find out by going online to the [New York State Office of Parks, Recreation, and Historic Preservation website](#) and selecting **Online Tools** than select **The Geographic Information System for Archeology and National Register (GIS)**. Select **Zoom To Location** then select **MUNI** your county and municipality form the drop down menus and click the **SUBMIT** button. Use the ZOOM and PAN Tools to find your location. If your property is located in a RED stripped area it is in a National Register listed district or individually listed. You can also find some information on the [National Park Service website](#). If you need additional assistance please contact the National register representative for your area. A list of representatives can be found by selecting **CONTACT** at our web site.

Q. If my building is not listed in the State and/or National Register of Historic Places how do I find out if it can be listed?

A. If you need information about listing your property to the Registers, please contact the National Register Representative assigned to your county. A listing can be founds at the CONTACT section of our web site or call 518-237-8643 and ask for the National Register representative for your county.

Q. How do I know if my building is in an eligible census tract?

A. Only certain census tracts qualify for the new NY State Credits. These areas must have median incomes of less than \$51,961.00. You can find out if your tract qualifies by going to our web site and selecting **Online Tools** and selecting **The Geographic Information System for Archeology and National Register (GIS)**. Select **Zoom To Location** then select **MUNI** your county and municipality form the drop down menus and click the **SUBMIT** button. Next go to the LAYER menu (lower right corner of screen) and “check” BACKGROUND and the CENSUS TRACT layers (STATE/NATIONAL REGISTER should already be checked) then click the REFRESH button. Use the ZOOM and PAN Tools to find your location. If the area is highlighted in light **BLUE** it is in a qualifying census track.

Q. Can I get the credit if I need to start work before January 1, 2010?

A. Work must be *completed* on or after January 1, 2010. Please note that all work *must* be approved by the New York State Office of Parks, Recreation and Historic Preservation before it starts.

Q. I have a rental unit in my house. How can I best utilize the tax credits?

A. You can combine the [federal historic preservation commercial tax credit](#) (for income producing properties), the [state historic preservation commercial tax credit](#) (which you get automatically if you receive the federal credit), and the [state historic homeownership tax credit](#). This is a somewhat complex process that New York State Office of Parks, Recreation and Historic Preservation staff can help you with.

Q. What work can I do?

A. In general, in order for work to qualify for any of the three credits, it needs to preserve the overall historic character of the building. The New York State Office of Parks, Recreation and Historic Preservation reviews the proposed work using the [Secretary of](#)

[the Interior Standards for Rehabilitation](#) as guidance. There is a list of qualified rehabilitation expenditures in the [New York State historic preservation residential tax credit application](#).

Q. Can I replace the windows so that I can make my house more energy efficient if the existing windows are not historic?

A. Yes. However, the New York State Office of Parks, Recreation and Historic Preservation will need to review the proposed replacement windows. Include information about the materials in and the design of the proposed replacement windows in the application. The proposed windows should complement the architecture of the historic building. The New York State Office of Parks, Recreation and Historic Preservation might recommend 1-over-1 replacement double hung sash if you do not know what the original windows looked like. Vinyl or vinyl clad replacement windows on an historic house are generally not acceptable.

Q. Can I replace the windows so that I can make my house more energy efficient if the existing windows are historic?

A. Maybe. Because historic windows are often an important feature of historic buildings, the New York State Office of Parks, Recreation and Historic Preservation carefully reviews window replacement proposals. Proper maintenance and the installation of interior or exterior storm windows will make historic windows energy efficient, often matching the efficiency of new units, while at the same time preserving the historic character of the building. However, there are cases in which the historic windows are beyond repair and replacement is warranted. If you suspect this is the case, include photographic documentation of the window condition in your application for the New York State Office of Parks, Recreation and Historic Preservation to review.

If the New York State Office of Parks, Recreation and Historic Preservation confirm that window replacement is warranted, proposed replacement windows will be reviewed. Include information about the materials in and the design of the proposed replacement windows in the application. The proposed windows should match the historic windows very closely. Vinyl or vinyl clad replacement windows on an historic house are generally not acceptable.

Q. Can I install vinyl siding on my house?

A. No. Vinyl siding is not an appropriate treatment for historic houses because it obscures the original historic wood siding which is an important character-defining feature in many historic buildings. In some cases, new siding obscures architectural features.

Q. Can I replace my roof?

A. Yes. Include in the application the current roofing material and what material you propose to install. If the proposed replacement materials do not match the historic fabric in-kind, it should at least complement the style and materials of the building.

Q. Is it okay to use the tax credit for mechanical systems?

A. Yes.

Q. Can I repoint my brick walls?

A. Yes. Be sure to include in the proposal what type mortar mixture you plan to use and how you will remove existing deteriorated mortar. New mortar must match historic mortar

in all qualities including strength, color, texture, and tooling. For information on this topic, read [Preservation Brief 2: Repointing Mortar Joints in Historic Masonry Buildings](#).

Q. Does the New York State Office of Parks, Recreation and Historic Preservation only review the work I plan to do on the exterior?

A. No. The New York State Office of Parks, Recreation and Historic Preservation reviews all aspects of the project including the interior.