

Appendix C:

Historic Preservation and Guideline Information

The following Web sites offer relevant information pertaining to preservation:

Regulations for the State Preservation Statute (Kansas)

<http://www.kshs.org/resource/statestatute.htm>

The Secretary of the Interior's Web site provides numerous briefs and links for preservation information. While many exist, a few that provide overviews pertinent to the Campus Heritage Plan include:

The Secretary of the Interior's Standards for the Treatment of Historic Properties: Guidelines for the Treatment of Cultural Landscapes

http://www.nps.gov/hps/hili/landscape_guidelines/index.htm

The Secretary of the Interior's Standards for Rehabilitation: Introduction to the Standards

<http://www.nps.gov/history/hps/TPS/tax/rhb/stand.htm>

The Secretary of the Interior's Guidelines for Rehabilitating Historic Buildings: Introduction to the Guidelines

<http://www.nps.gov/history/hps/TPS/tax/rhb/guide.htm>

The Secretary of the Interior's Guidelines for Rehabilitating Historic Buildings: Building Site

<http://www.nps.gov/history/hps/TPS/tax/rhb/building01.htm>

The Secretary of the Interior's Guidelines for Rehabilitating Historic Buildings: District or Neighborhood Setting

<http://www.nps.gov/history/hps/TPS/tax/rhb/setting01.htm>

Defining Architectural Character

The following are elements defined by the National Park Service in Preservation Brief No. 17 that contribute to the historic character of historic structures:

A three-step approach has been developed to identify those materials, features and spaces that contribute to the visual character of a building. This approach involves first examining the building from afar to understand its overall setting and architectural context; then moving up very close to appreciate its materials and the craftsmanship and surface finishes evident in these materials; and then going into and through the building to perceive those spaces, rooms and details that comprise its interior visual character.

Overall Visual Aspects

Setting

In the process of identifying the overall visual character of historic buildings, the aspect of setting should not be overlooked. Obviously, the setting of an urban row house differs from that of a mansion with a designed landscape. However, the relationship between the building and its place on the streetscape or its place in the rural environment is an important character-defining feature. The curb, sidewalk, fence, driveway and the yard interrelate with the designed elements of the building, such as the primary or secondary façades of the building. Even architecturally modest buildings have a particular setting that contributes to their overall character.

Shape

The shape of a building can be an important aspect of its overall visual character. A building's height and width, as well as its scale and massing, play a part in defining the overall shape of a building. In addition to this, vertical patterns created by the placement of window openings or horizontal bands, which separate the base of the building from upper floors, are also significant. It should not be assumed that only large or unusual buildings have a shape that is distinctive or identifiable. The front wall of many modest commercial buildings also have visual characteristics that are easily identifiable as part of the vocabulary of a particular style or time period.

Roof (and roof features)

The roof shape, slope, features and materials typically define the overall character and architectural style of historic structures. For example, Tudor, Gothic Revival and Chateausque buildings typically have steep pitched roofs, while Greek Revival, Prairie and Italianate buildings often have low pitched roofs. Roof features such as cresting, dormers, cupolas and chimneys are also important character-defining features.

Projections

Projecting porches, entrances, balconies or bays can be very important to the overall visual character of historic buildings. If features such as these are removed, the overall character of the building can be greatly changed.

Recesses

The recesses or voids in a building, such as open galleries, arcades, or recessed balconies are important. If features such as these are filled in or enclosed, the overall character of the building can be greatly changed.

Windows/Doors

Windows and doors are two of the few elements of a structure that serve as both interior and exterior character-defining features. Their size, placement, spacing, orientation and design contribute to the overall character and style of the building.

Exterior Materials

The materials used for the roof, walls and added features are significant. Each has a different size, shape, design and texture that will add to the overall character of historic buildings. This is particularly true when identifying the visual character at close range. When looking at buildings at arm's length, it is possible to see all the surface qualities of the materials, such as their color and texture, or surface evidence of craftsmanship or age. In some instances, the visual character is the result of the juxtaposition of materials that are contrastingly different in their color and texture.

Interior Spaces, Features, and Finishes

Perceiving the character of interior spaces can be somewhat more difficult than dealing with the exterior. In part, this is because so much of the exterior can be seen at one time and it is possible to quickly grasp its essential character. To understand the interior character, it is necessary to move through the spaces one at a time. While this is not difficult to perceive the character of one individual room, it becomes more difficult to deal with spaces that are interconnected and interrelated. Sometimes, as in office or educational buildings, it is the vestibules or lobbies or corridors that are important to the overall interior character of the building. With other groups of the buildings, the visual qualities of the interior are related to the plan of the building, as in a church or sports pavilion. Thus the shape of the space may be an essential part of its character.

The importance of interior features and finishes to the character of the building should not be overlooked. In relatively simple rooms, the primary visual aspect may be in its features or finishes such as fireplace mantels, lighting fixtures, or wooden floors.

The National Register of Historic Places

United States Department of the Interior National Park Service

The National Register of Historic Places is the official list of the nation's cultural resources worthy of preservation. Authorized under the National Historic Preservation Act of 1966, the National Register is part of a national program to coordinate and support public and private efforts to identify, evaluate and protect our historic and archeological resources. The National Register is administered by the National Park Service under the Secretary of the Interior. Properties listed in the National Register include districts, sites, buildings, structures and objects that are significant in American history, architecture, archeology, engineering and culture. These resources contribute to an understanding of the historical and cultural foundations of the nation.

The National Register includes:

- All historic areas in the National Park System;
- National Historic Landmarks that have been designated by the Secretary of the Interior for their significance to all Americans; and
- Properties significant to the nation, state or community that have been nominated by the states, federal agencies and others and have been approved by the National Park Service.

Criteria for Evaluation

The National Register's standards for evaluating the significance of properties were developed to recognize the accomplishments of all peoples who have made a contribution to our country's history and heritage. The criteria are designed to guide state and local governments, federal agencies and others in evaluating potential entries in the National Register.

Criteria for Evaluation. The quality of significance in American history, architecture, archeology, engineering and culture is present in districts, sites, buildings, structures and objects that possess integrity of location, design, setting, materials, workmanship, feeling and association and:

- a. That are associated with events that have made a significant contribution to the broad patterns of our history; or
- b. That are associated with the lives of persons significant in our past; or
- c. That embody the distinctive characteristics of a type, period or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or

d. That have yielded, or may be likely to yield, information important in prehistory or history.

Criteria considerations: Ordinarily, cemeteries, birthplaces or graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria or if they fall within the following categories:

a. A religious property deriving primary significance from architectural or artistic distinction or historical importance; or

b. A building or structure removed from its original location but which is significant primarily for architectural value, or which is the surviving structure most importantly associated with a historic person or event; or

c. A birthplace or grave of a historical figure of outstanding importance if there is no other appropriate site or building directly associated with his productive life; or

d. A cemetery that derives its primary significance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or

e. A reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or

f. A property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own historical significance; or

g. A property achieving significance within the past 50 years if it is of exceptional importance.

Information on documentation of properties and use of the Criteria for Evaluation may be obtained by writing: National Register of Historic Places, National Park Services, U.S. Department of the Interior, Washington, D.C. 20240

Nominations to the National Register

State Nominations. State nominations are submitted to the National Park Service by State Historic Preservation Officers. Ordinarily, National Register forms to nominate properties are prepared by local citizens or by the staff of the State Historic Preservation Officer. These nomination forms are then submitted to a State review board, composed of professionals in the fields of American history, architectural history, architecture, prehistoric and historic archeology, and other related disciplines and may include citizen members. The review board makes a recommendation to the State Historic Preservation Officer either to

approve the nomination if in the board's opinion it meets the National Register criteria or to disapprove the nomination if it does not.

During the time the proposed nomination is reviewed by the State Historic Preservation Officer, property owners and local authorities are notified. All property owners are given the opportunity to comment on the nomination and owners of private property are given an opportunity to concur in or object to the nomination. If the owner of a private property or the majority of such owners for a property or district with multiple owners object to the nomination, the State Historic Preservation Officer forwards the nomination to the National Park Service only for a determination about whether the property is eligible for listing. If a majority of owners do not object, a State Historic Preservation Officer may approve the nomination and forward it to the National Park Service to be considered for listing. If the nomination is approved by the National Park Service, the property is officially entered in the National Register.

Further information on the procedures to nominate properties to the National Register and the preservation program within your state may be obtained by contacting the appropriate State Historic Preservation Officer.

Federal Nominations. Nominations to the National Register for federal properties are submitted to the National Park Service through Federal Preservation Officers appointed by the agency heads. Federal agencies prepare National Register nominations, notify local officials and provide the State Historic Preservation Officer an opportunity to comment prior to submitting nominations to the National Park Service. The Federal Preservation Officer approves each nomination and forwards it to the National Park Service for final consideration. If the nomination is approved by the National Park Service, the property is officially entered in the National Register.

Information on federal nominations to the National Register and other preservation programs of federal agencies may be obtained from the Federal Preservation Officer for each agency.

Nominations by Persons and Local Governments. The National Park Service may accept a nomination directly from any person or local government for inclusion of a property in the National Register if the property is located in a state where there is no State Historic Preservation Program approved by the National Park Service.

Appeals. Any person or local government may appeal to the National Park Service the nomination or listing of any historic property in the National Register. Appeals for nominations may also be made to the National Park Service if a state or federal agency fails or refuses to nominate a property. Procedures for appeals are found in the National Register regulations in 36 CFR 60.

State & National Register Nomination Process

Properties eligible for the National Register of Historic Places and the Register of Historic Kansas Places retain their historic appearance, are at least 50 years old and have the potential to be documented as historically or architecturally significant at either the local, state or national level. Many different property types are listed on each register, including but not limited to barns, banks, courthouses, libraries, houses, parks, ranches, battlefields, hospitals, roads, bridges, rail depots and archeological sites. In most cases, if a property meets the criteria of age, integrity and potential significance, the nomination process takes between eight to 12 months. The Kansas Historic Preservation Office (KHPO) provides direction for the research necessary to complete the nomination, relying heavily on the time and efforts of the nomination sponsor to accomplish that research.

Interested parties may begin the register process by completing the Preliminary Site Information Questionnaire, and returning the application to the KHPO. If a property appears eligible for either the National Register of Historic Places or the Register of Historic Kansas Places, the sponsor is sent a search guide, an example nomination and a nomination form to assist in the development of the nomination. The example nomination shows how different types of information can be combined to tell the history of the property.

Many properties can be documented quite successfully using public records such as census reports, deeds, tax records and newspapers in addition to secondary source histories, architectural drawings and photographs. Historic photographs are a very important source of information. These records can be found at local libraries, university research libraries, county courthouses and local and state historical societies, as well as under private ownership. Many of the Kansas Historical Society records are available on microfilm through interlibrary loan.

Once the sponsor has completed the research on the property and compiled it into a working draft, it is sent to the KHPO for review and evaluation. Often, the sponsor will be asked to provide additional information regarding the history of the property. KHPO staff will work with the sponsor to ensure that all aspects of the nomination forms are accurately completed, so that the final product will be ready to present to the Kansas Historic Sites Board of Review for nomination consideration. When the property has been thoroughly documented and a site visit to the property has been made by KHPO staff, it is considered for nomination to either the National Register of Historic Places or the Register of Historic Kansas Places by the Kansas Historic Sites Board of Review.

For more information about the National Register of Historic Places and the Register of Historic Kansas Places or to request a Preliminary Site Information Questionnaire, please contact the Kansas Historic Preservation Office at (785) 272-8681 ext. 240, TTY (785) 272-8683 or e-mail cultural_resources@kshs.org

Listing a Property

A step-by-step guide to listing a property on the National Register of Historic Places or the Register of Historic Kansas Places.

1. File a Preliminary Site Information Questionnaire (PSIQ)

This is a one-page, front and back form that the staff uses to evaluate whether properties meet the requirements for register listing. A property sponsor should file this form, along with photographs of the property, with the Cultural Resources Division.

2. Receive Eligibility Letter

Within four weeks of submitting the PSIQ, the property sponsor will receive a letter from staff indicating whether the property is eligible for either the State or National registers. If the property is eligible, the letter will include a descriptive process of how to proceed with the nomination.

3. Submit a draft National Register nomination

A National Register nomination consists of two main parts, a narrative architectural description of the nominated property, and a statement of significance based upon the National Register criteria the property meets. The property sponsor or consultant is responsible for writing the draft nomination.

4. Receive staff review

The staff will review and comment on the nomination draft within 60 days. Revisions may continue until the document is ready to be scheduled for consideration by the Kansas Historic Sites Board of Review.

5. Present to the Kansas Historic Sites Board of Review

Once the nomination is ready, the nomination will be considered by the Kansas Historic Sites Board of Review. This board is appointed by the Governor to make recommendations on the nomination of properties to the State and National Registers. Nominations are presented to the board by Cultural Resources Division staff or consultants. Nomination sponsors are encouraged to attend this public meeting.

6. Board Lists Property on the State Register

If approved by the Kansas Historic Sites Board of Review and the State Historic Preservation Office, the property will be listed on the State register following the meeting.

7. National Park Service Lists Property on the National Register

If the property is being nominated for listing on the National Register, the nomination will be forwarded to the National Park Service for their review. The sponsor will receive a letter from the Kansas State Historical Society informing of the State or National Register listing date about three to five months after the state nomination action.

Usually the nomination process takes between eight to 12 months.

Tax Credits

Buildings that are listed on the Register of Historic Kansas Places, either individually or as contributors to districts, are eligible for funding through the state rehabilitation tax credit program, a funding program administered by the State Historic Preservation Office (SHPO) at the Kansas State Historical Society. (All Kansas properties that are listed on the National Register of Historic Places are also listed on the state register.) The state rehabilitation tax credit program provides income tax credits equal to 25% of qualified rehabilitation expenditures on qualified historic structures. Because the tax credits are transferable, they apply to projects on non-income-producing properties — or projects undertaken by non-income-producing entities. The Kansas Department of Revenue has ruled that historic university buildings, such as those found on the campus of the University of Kansas, qualify for the program.

Application generally requires a three-step process — Part 1, Part 2 and Part 3. If a building is already individually listed on the register, Part 1 is not required. If a building is part of a district and not individually listed, the property owner must first file a Part 1 form. This form is used by the preservation office to determine if a property located within a historic district contributes to the character of the district. Properties located within district boundaries that are more than 50 years old and retain their historic character generally qualify as contributors to the district. A property's contributing status is generally documented in the district nomination.

In Part 2 of the tax credit application, the applicant provides a detailed scope of work and construction documents for the proposed project. Projects on non-income-producing properties (those that do not qualify for federal credits) must be approved by the SHPO prior to commencing work. The SHPO reviews Part 2 to ensure the project meets the Secretary of the Interior's Standards for Rehabilitation. These universal standards have been developed by the National Park Service to ensure projects are completed in a manner that will protect buildings' historic characters. Project architects may work with a preservation consultant early in the project planning stages to help develop a project that meets the standards. Preservation consultants often also complete the Part 2 form using the construction documents. Once the preservation office is satisfied that the project meets the standards and approves Part 2, work may begin.

When work is completed, the property owner files a Part 3 form. With this form, the owner certifies through photographs that the work was completed according to the approved plan. In addition, the owner must certify the expenses associated with the project. Property owners may only claim tax credits on "qualified expenses," expenses directly associated with the rehabilitation of a historic building. Examples of qualified expenses include professional fees, construction and materials. Examples of unqualified expenses include acquisition, site work, appliances and decorating.

If the SHPO is satisfied that the work was carried out as approved, they will issue a certificate for tax credits. If, as in the case of the University of Kansas, the owner has no state tax liability, it may transfer or sell the credits by requesting a transfer from the SHPO. The SHPO will void the original tax credit certificate

and re-issue new certificates in the names of the buyers. The tax credits can be claimed on a state income tax return for the tax year in which the project was completed. They may also be carried forward for future tax years. Non-taxpayers generally sell their tax credits for 85-95 cents on the dollar.

State rehabilitation tax credits provide an invaluable incentive for listing properties on the Register of Historic Kansas Places and National Register of Historic Places. Since the program was enacted in 2001, the number of listed properties has increased exponentially.

Forms for the Rehabilitation Certification Application can be found at the cultural Resources Division, Kansas State Historical Society, 6425 SW 6th Ave., Topeka, Kansas 66615-1099, (785) 272-8681, ext. 240.

Examples of Qualified Costs for Tax Credit Projects

- Walls
- Partitions
- Floors
- Ceilings
- Doors
- Windows
- Stairs
- Chimneys
- Fire escapes
- Sprinkling systems
- Engineering fees
- Architect fees
- Roofing
- Escalators and elevators
- Construction period interest and tax
- Permanent coverings such as paneling or tiling, painting.
- Reasonable developer fees
- Electrical wiring and lighting fixtures
- Components of central air conditioning or heating systems
- Carpeting (if glued down)
- Plumbing and plumbing fixtures
- Construction management costs
- Any fees paid that would normally be charged to a capital account
- Other components related to the operation or maintenance of the building

Examples of Unqualified Costs for Tax Credit Projects:

- Acquisition costs
- Appliances
- Cabinets
- Outdoor lighting remote from building
- Carpeting (if tacked in place)
- Decks (if not original to building)
- Enlargement costs (increase in total volume)
- Moving (building) costs (if part of acquisition)
- Porches and porticos (if not original to building)
- Storm sewer construction costs
- Landscaping
- Window treatments (curtains, blinds)
- Leasing expenses
- Fencing
- Feasibility studies
- Financing fees
- Parking lots
- Paving
- Demolition costs (removal of a building on property site)
- Planters
- Retaining walls
- Furniture
- Sidewalks
- Signage

Kansas State Historic Preservation Office
State Tax Credit Program Checklist
Kristen Lonard, Preservation Specialist
6425 SW 6th Ave., Topeka, KS 66615-1099
Phone: 785-272-8681 ext. 225
Fax: 785-272-8682
Email: klonard@kshs.org

This is a checklist to help explain the process followed by the State Historic Preservation Office (or SHPO) for State Tax Incentive Projects.

- Indicates a task that the property owner/project contact must complete
- ◆ Indicates a task that the SHPO will complete

Part 1: Qualified Historic Structure Certification. Gather all the information listed below for Part 1 and send one copy to the SHPO office.

- Application Forms: Complete all applicable spaces and blocks on the forms.
- Owner's Signature and SSN/FEIN: All owners must sign the form and provide the appropriate numbers, including both spouses where property is jointly owned. If there is more than one owner of the property, please list all additional owners on the Owner Continuation Sheet. See Page 2 of the instructions for more information.
- Photographs: Send 35mm quality color photographs. Digital photographs are accepted as long as they are of good quality. The SHPO will ask for better or additional photos if necessary. No special presentation is required for the photos (no plastic sleeves, special mountings, folders). The photographs should show the building(s) as they stand and are situated in their environment. Be sure to label photos on the back.
 - ◆ The SHPO has 30 days to review all the application materials.
 - ◆ The SHPO will send an approval letter to the property owner.

Part 2: Qualified Rehabilitation Certification. Part 2 must be completed and approved by the SHPO prior to initiation of the project. Gather the information listed below and send to the SHPO office. You may send Part 2 information with Part 1 information.

- Application Form: Complete all applicable spaces and blocks on the forms.
- Owner's Signature and SSN/FEIN: All owners must sign the form and provide the appropriate numbers, including both spouses where property is jointly owned. If there is more than one owner of the property, please list all additional owners on the Owner Continuation Sheet. See page 3 of the instructions for more information
- Description of Rehabilitation Work: The blocks numbered 1-20 beginning on the second page of the Part 2 application form should be used to describe the proposed rehab work in detail. Use the blocks on the left side of the page to describe the existing architectural feature in its current condition. Use the blocks on the right side to describe the proposed treatment of that feature. See page 3 of the instructions for further details.

□ Photographs: Send 35mm quality color photographs. These photos should document the areas of the proposed work. No need to resend photos that have been included in Part 1. Be sure to label the photos on the back.

◆ Review: The SHPO has 30 days from the time it has received all items to review the application materials. The SHPO will request any additional information as necessary, which will reset the 30-day review.

◆ Fee: The SHPO will request the appropriate processing fee after an initial review of your application. Please do not send payment until requested by the SHPO. See the application instructions for a fee schedule.

◆ Approval: The SHPO will send an approval letter and any conditions on that approval to the property owner.

Amendments: Any changes or modifications to the submitted rehabilitation plans (including scope of work, additional work or phase changes) must be submitted as an amendment to the application.

□ Amendment Forms: Send the proposed amendments to the SHPO for review.

◆ The SHPO has 30 days from the time it has received all amendment items to review the amendment. The SHPO will request any additional information as necessary, which will reset the 30-day review period.

◆ The SHPO will send an approval letter and any conditions on the approval of the amendment to the property owner.

Part 3: Rehabilitation Completion Certification. This form is to be submitted after the rehabilitation work has been completed.

□ Application Form: All applicable spaces of the front of the form must be completed.

□ Rehabilitation Costs Schedules I and II: Complete the detailed schedules outlining the rehabilitation expenses and all costs involved in the rehab work (new requirement from the Department of Revenue beginning July 1, 2006).

□ Owner's Signature and SSN or FEIN: All owners must sign the form and provide the appropriate numbers, including both spouses where property is jointly owned. If more than one person owns the property, please list all additional owners and their information on the Owner Continuation Page. See page 4 of the instructions for further information.

□ Photographs: Send 35mm quality color photographs. These photos should illustrate the completed rehabilitation work and should be taken from roughly the same views as the 'before' rehab photos submitted with Part 2. The 'after' rehab photos should also address compliance with any conditions placed on the rehab work by the SHPO. Be sure the photos are labeled on the back.

◆ The SHPO has 30 days to review the material. The SHPO may request additional information as necessary.

◆ The SHPO will give the application a preliminary review and forward the Schedules to the Kansas Department of Revenue.

◆ Within 30 days the Kansas Department of Revenue will certify the project expenses and the SHPO will finalize review of the application.

◆ The SHPO will send a Certificate of Approval and an approval letter to the property owner and will copy the Kansas Department of Revenue.