

## Ponds, Phadrea <phadrea\_ponds@nps.gov>

## [EXTERNAL] Comment on 36 CFR 67

1 message

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To: "phadrea\_ponds@nps.gov" <phadrea\_ponds@nps.gov>

Cc: "Brooks, Allyson (DAHP)" < Allyson.Brooks@dahp.wa.gov>, Chris Moore < cmoore@preservewa.org>

Thank you for the opportunity to comment on the Federal Historic Preservation Tax Incentives Program(FHPTIP), its current administrative operation and its effectiveness. While the Federal Tax Credit incentives for rehabilitation of America's historic buildings has been in place for decades, the recent changes to federal tax law have had a significant effect on the value of the credits and the dependability and timeliness of the NPS review of applications. I have prepared and submitted applications on behalf of clients for more than 20 years for projects small and large. The contraction of the timeframe for using the credits under IRS regulations(5 years instead on at project completion) combined with the disappearance of any estimated turn around time for review and approval by NPS has diminished the value of the program, particularly for small projects and small businesses/developers/owners. An area of possible improvement might be to shift a greater potion of the design review to the State Historic Preservation Offices where professional staff (often trained architects and historians) can meet directly with applicants and conduct site visits.

For those of us living in earthquake zones and areas at risk from natural disasters, the weakening of the Federal Historic Preservation Tax Incentive Program comes at a particularly inopportune time. As state and local governments are implementing mandatory buildings codes related to disaster preparedness, our historic buildings and districts are at high risk due to the expense of building code required upgrades and compliance with historic preservation design guidelines. While efforts have been made to broaden and clarify the Federal Historic Preservation Tax Incentive program to assist with disaster preparedness, the NPS review process has been slow to update design guidelines and accept structural modifications to historic buildings (particularly unreinforced masonry/brick) which meet mandatory building codes. A recent application which involved the unpresidented seismic upgrading of an entire city block in Seattle's Pioneer Square Historic District was denied by NPS due to structural features that extended partially above the shorter buildings in order to create a structural diaphragm needed to tie the entire city block together. The denial placed greater value on the visual aspects of the minimal reinforcing elements than on the increased seismic preparedness of the building and the protection of its occupants.

From an admittedly distant geographic perspective, I believe the Federal Historic Rehabilitation program continues to be a critical tool in preserving America's historic places. Even with the recent weakening of its economic benefit, the PHPTI program validates projects, large and small, as part of our national effort to save the buildings and places that hold our history and tell our collective story. In looking for ways to improve the program my hope would be that the NPS explore working more closely with SHPO offices on the design review process and that the design rview guideline applied to projects better reflect the regional imperatives regarding disaster preparedness.

Sincerely,

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