

Historic Homes Rehabilitation Tax Credit

A Program of the State Historic Preservation Office (C.G.S. Section 10-416)

Designed to encourage new homeownership and to assist existing homeowners in maintaining or rehabilitating their property.

The Basics:

- 30% tax credit on qualified rehabilitation expenditures
- Property must be listed on the state or nation register
- Available for owner-occupied homes of 1-4 units
- \$15,000 minimum expenditure required
- Per project cap of \$30,000 per dwelling unit
- All work must adhere to the Standards for Rehabilitation
- Soft costs, site work, and appliances are ineligible

Since 2000

950
Homeowners

\$3 million set
aside each
year

Helpful Links:

- Program instructions and application templates:
<http://www.cultureandtourism.org/cct/cwp/view.asp?a=3933&q=302270>
- State Register of Historic Places – database of four coastal counties:
<http://www.cultureandtourism.org/cct/cwp/view.asp?a=3933&q=293858>
- Standard for Rehabilitation:
<http://www.nps.gov/tps/standards/rehabilitation.htm>
- Common Preservation Work:
<http://www.nps.gov/tps/how-to-preserve/briefs.htm>
- Case Studies in Historic Preservation:
<http://www.nps.gov/tps/how-to-preserve/tech-notes.htm>
- Sustainability and Historic Preservation:
<http://www.nps.gov/tps/sustainability.htm>

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