



National Road Heritage Corridor presents

An Introduction to the Historic Rehabilitation Tax Credit

Angelique Bamberg, Founder and Principal
Clio Consulting, LLC
Historic Preservation Services
Pittsburgh, PA

Historic Tax Credit Basics

- ❖ Jointly administered by the Department of the Interior (NPS) and Department of the Treasury (IRS)
- ❖ Federal program introduced by Congress in 1970s to incentivize historic preservation and adaptive reuse
- ❖ 20% credit against income tax on Qualified Rehabilitation Expenditures (QREs) of Certified Historic Structures
- ❖ State Historic Preservation Offices (SHPOs) link federal program to the public

Qualified Rehabilitation Expenses (QREs)



- ❖ Hard costs related to building operation and maintenance, including:
 - Building envelope, windows, doors
 - Walls, floors, ceilings, permanent finishes
 - HVAC, plumbing, electrical systems
 - Fire suppression
- ❖ Soft costs, including:
 - Architect, engineering, and legal fees
 - Environmental and energy audits and testing
 - Construction period taxes, insurance, and loan interest
- ❖ Do not qualify:
 - Acquisition, enlargement, or demolition
 - Site features
 - Components that are not fixed

Eligibility Requirements

- ❖ Certified Historic Structure:
 - NHL or individually listed in National Register
 - Contributes to historic district listed in NR
 - Look up in PA-SHARE
 - Can nominate concurrently with HTC application
- ❖ Certified Rehabilitation: meets Secretary of the Interior's Standards
- ❖ Income-producing property
- ❖ Substantial Rehabilitation:
 - QREs exceed greater of adjusted basis or \$5000
 - In 24 mo. (unphased) or 60 mo. (phased) period

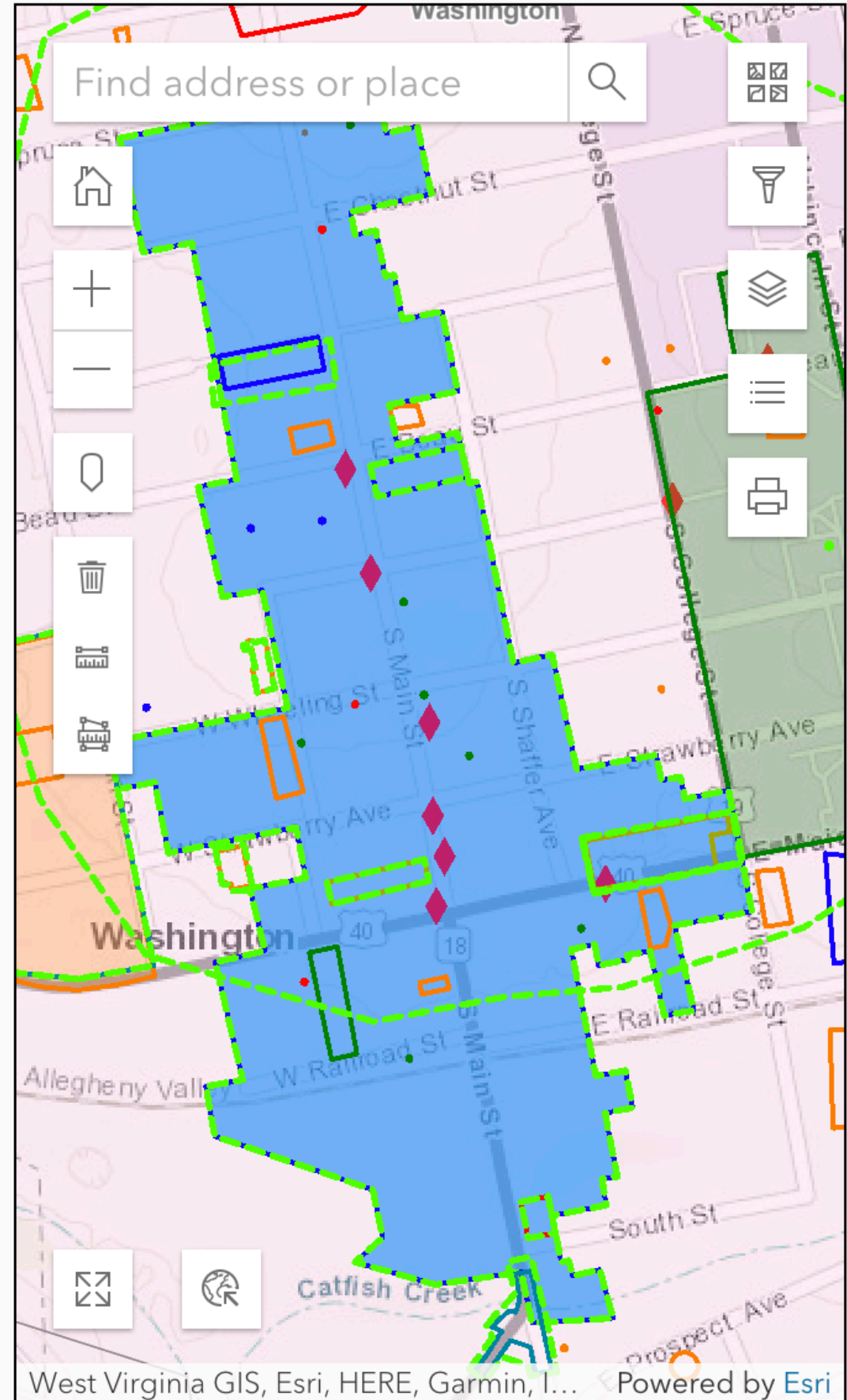


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RESOURCEWashington Commercial
Historic District1999RE00687:
Listed
District

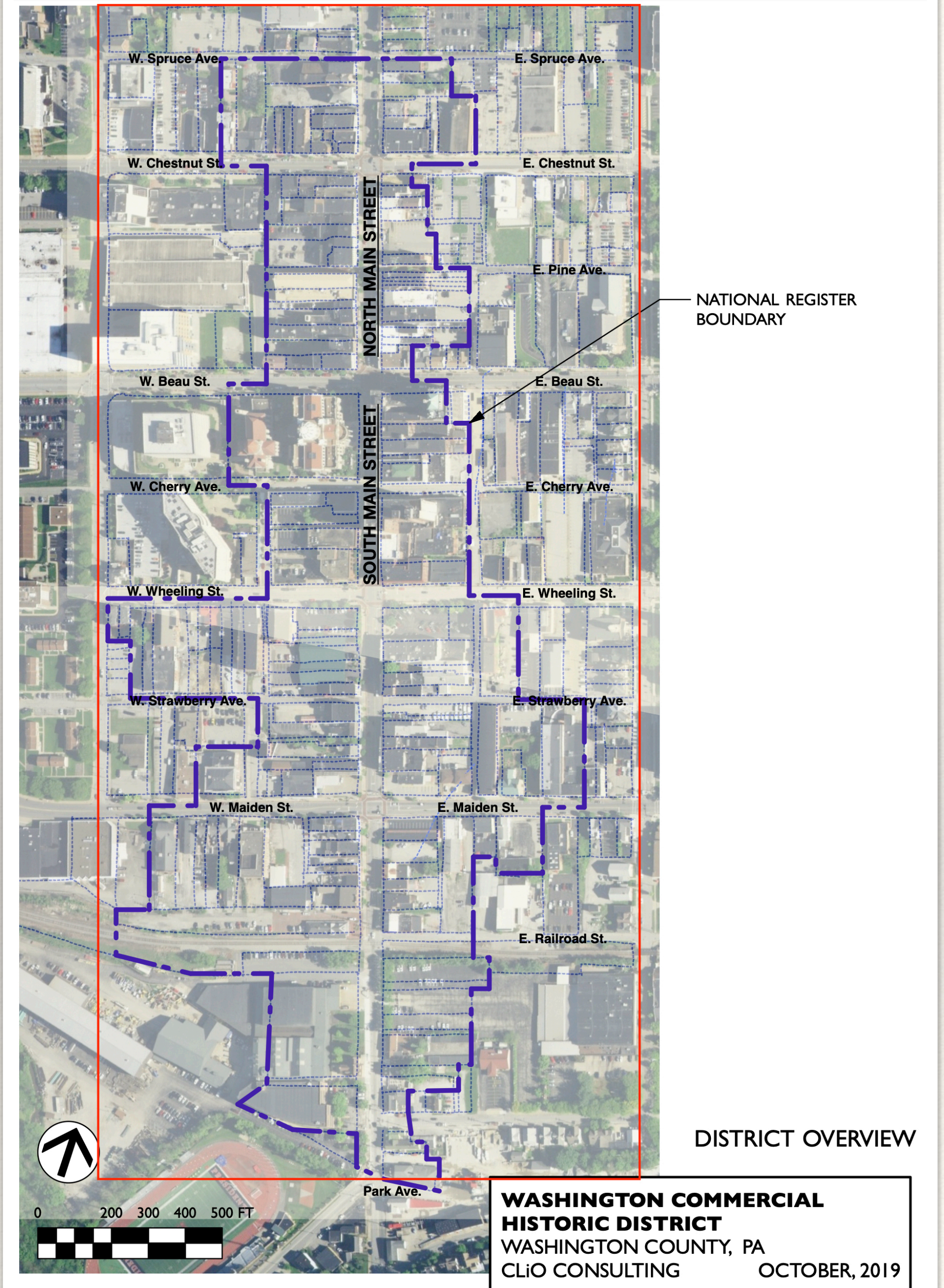
SummaryDetailsPhotos (0)AggregateEvaluationAssociations

No photo available.
Photographs may be available in the
[Attachments grid.](#)



Find address or place

West Virginia GIS, Esri, HERE, Garmin, I... Powered by Esri



Application Process

- ❖ 3-part application
- ❖ Submit each part to PA SHPO via PA-SHARE
- ❖ SHPO conducts initial review, then forwards to NPS
- ❖ NPS issues decision
- ❖ Amendments
- ❖ 30-day review period for each submission at each agency

Part 1: Evaluation of Significance

- ❖ Not needed for NHL or property individually listed in National Register
- ❖ Application
- ❖ Narratives
- ❖ Photographs
- ❖ Site and floor plans keyed to photos
- ❖ Location map

NPS Form 10-168 (Rev. 6/2023)
National Park Service
OMB Control No. 1024-0009

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE

Instructions. This page must bear the applicant's original signature and must be dated. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.

NPS Project Number

1. Historic Property Name LeMoyne House

Street 49 E. Maiden Street

City Washington

County Washington

State PA

Zip 15301

Name of Historic District or National Register property Washington Commercial Historic District

☐ National Register district

☐ certified state or local district

☐ potential district

☐ National Register property

2. Nature of Request (check only one box)

☒ certification that the building contributes to the significance of the above-named historic district or National Register property for rehabilitation purposes.

☐ certification that the building contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.

☐ certification that the building does not contribute to the significance of the above-named district or National Register property.

☐ preliminary determination for individual listing in the National Register.

☐ preliminary determination that a building located within a potential historic district contributes to the significance of the district.

☐ preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

3. Project Contact (if different from applicant)

Name Angelique Bamberg

Company Clio Consulting, LLC

Street

City Pittsburgh

State PA

Zip

Telephone

Email Address

4. Applicant

I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable]:

☒ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or

☐ if I am not the fee simple owner of the above described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011).

For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.

Name

Signature

Date

Applicant Entity Washington County Historical Society

SSN

or TIN

Street 49 E. Maiden Street

City Washington

State PA

Zip 15301

Telephone

Email Address

NPS Official Use Only

The National Park Service has reviewed the Historic Preservation Certification Application – Part 1 for the above-named property and has determined that the property:

☐ contributes to the significance of the above-named district or National Register property and is a "certified historic structure" for rehabilitation purposes.

☐ contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes.

☐ does not contribute to the significance of the above-named district or National Register property.

Preliminary Determinations:

☐ appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.

☐ does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.

☐ appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.

☐ appears to contribute to the significance of a registered historic district if the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS is expanded by the State Historic Preservation Officer.

☐ does not appear to qualify as a certified historic structure.

Date

National Park Service Authorized Signature

☐ NPS Comments Attached

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE

Historic Property Name LeMoyne House

NPS Project Number

Property Address 49 E. Maiden Street, Washington, PA

5. Description of Physical Appearance

Date(s) of building(s)

Date(s) of alteration(s)

Has building been moved?

☐ No

☐ Yes, specify date

6. Statement of Significance

7. Photographs and Maps. Send photographs and map with application.

Page 1 of 1

Part 2: Description of Rehabilitation

- ❖ Application
- ❖ Plans, specs, etc.
- ❖ Narrative
- ❖ Additional photographs
- ❖ Application fee

NPS Form 10-168a (Rev. 6/2023)
National Park Service
OMB Control No. 1024-0009



HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 2 – DESCRIPTION OF REHABILITATION

Instructions: This page must bear the applicant's original signature and must be dated. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.

NPS Project Number
45321

1. Historic Property Name LeMoynes House

Street 49 E. Maiden Street

City Washington County Washington State PA Zip 15301

Name of Historic District or National Register property Washington Commercial Historic District

☐ Listed individually in the National Register of Historic Places; date of listing

☒ Located in a Registered Historic District; name of district Washington Commercial Historic District

Part 1 – Evaluation of Significance submitted?

Date submitted 01/01/2026

Date of certification 02/01/2026

2. Project Data (for phased projects, data entered in this section must be totals for entire project)

Date of building

Estimated total rehabilitation costs (QRE) \$1,000,000

Number of buildings in project 1

Floor area before / after rehabilitation 3,500 / 3,500 sq ft

Start date (estimated) 05/01/2026

Use(s) before / after rehabilitation Comm / Comm

Completion date (estimated) 06/01/2027

Number of housing units before / after rehabilitation 0 / 0

Application includes phase(s) 1 of 1 phases

Number of low-moderate income housing units before / after rehabilitation 0 / 0

☐ Intend to apply the IRS 60-month measuring period for the purposes of substantial rehabilitation

3. Project Contact (if different from applicant)

Name Angelique Bamberg Company Clio Consulting, LLC

Street City Pittsburgh State PA

Zip Telephone Email Address

4. Applicant

I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable]:
☒ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or
☐ I am not the fee simple owner of the above described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011).
For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.

Name Signature Date

Applicant Entity Washington County Historical Society SSN or TIN 12-3456789

Street 49 E. Maiden Street City Washington State PA

Zip 15301 Telephone Email Address

☐ Applicant, SSN, or TIN has changed since previously submitted application.

NPS Official Use Only

The National Park Service has reviewed the Historic Preservation Certification Application – Part 2 for the above-named property and has determined that:

☐ the rehabilitation described herein is consistent with the historic character of the property and, where applicable, with the district in which it is located and that the project meets the Secretary of the Interior's Standards for Rehabilitation. This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is complete.
☐ the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's Standards for Rehabilitation if the attached conditions are met.
☐ the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation.

Date

National Park Service Authorized Signature

☐ NPS conditions or comments attached

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 2 – DESCRIPTION OF REHABILITATION

Historic Property Name LeMoynes House NPS Project Number 45321

Property Address 49 E. Maiden Street, Washington, PA

5. Detailed Description of Rehabilitation Work. Use this page to describe all work or create a comparable format with this information.
Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction.

Number 1 Feature Site Date of Feature 1812

Describe existing feature and its condition

Photo Numbers 1-3

Drawing Numbers

Describe work to feature

Number 2 Feature Exterior masonry Date of Feature 1812, ca. 1840

Describe existing feature and its condition

Photo Numbers 4-10

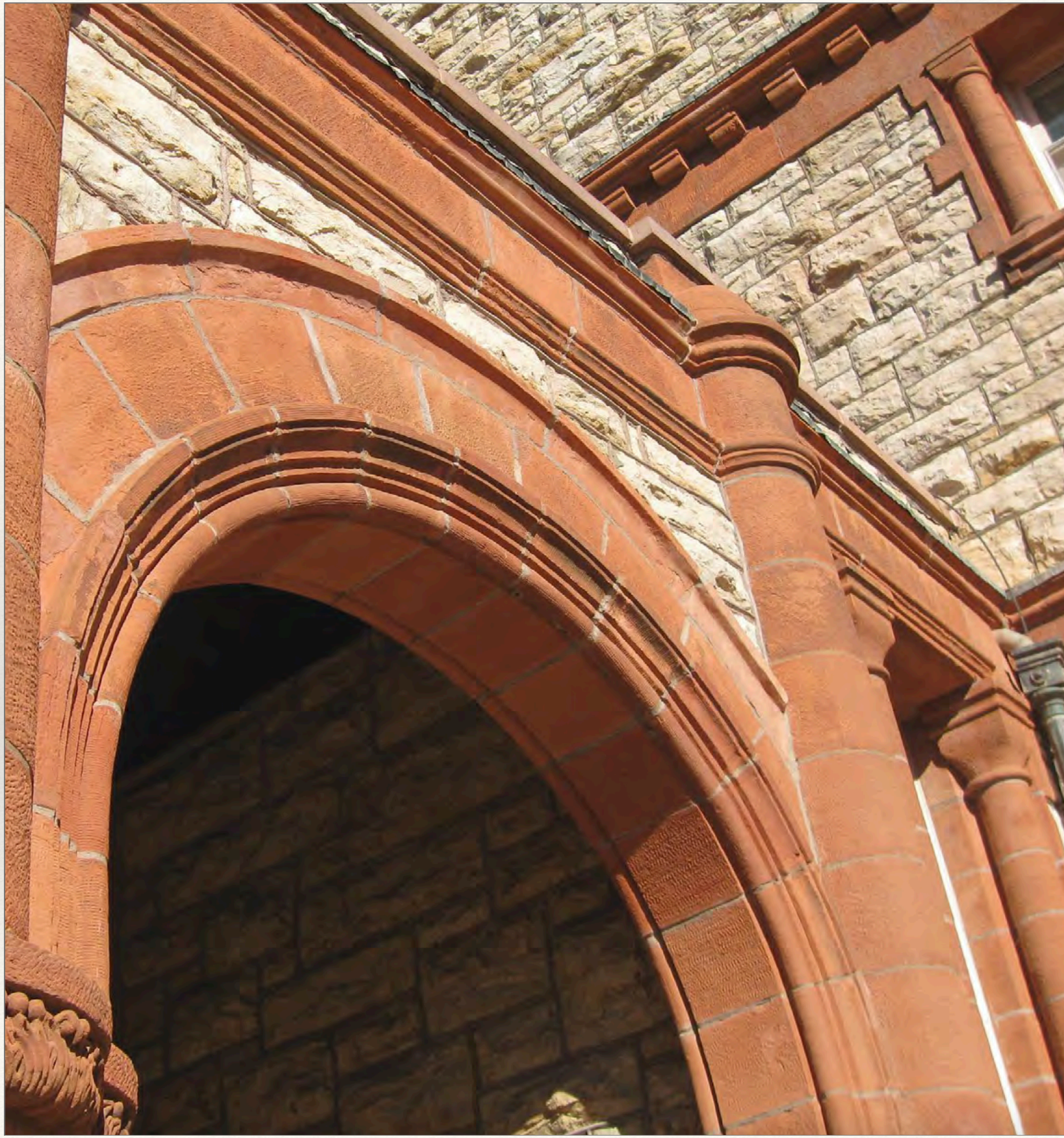
Drawing Numbers

Describe work to feature

Add Item

Delete Item

Page 1 of 1



THE SECRETARY OF THE INTERIOR'S **STANDARDS FOR THE TREATMENT OF HISTORIC PROPERTIES**

WITH
**GUIDELINES FOR
PRESERVING,
REHABILITATING,
RESTORING &
RECONSTRUCTING
HISTORIC
BUILDINGS**



U.S. Department of the Interior
National Park Service
Technical Preservation Services



National Park Service
U.S. Department of the Interior
Technical Preservation Services



ITS
NUMBER 53

Interpreting The Secretary of the Interior's Standards for Rehabilitation

Subject: Designing New Additions to Provide Accessibility

Applicable Standards:

- 2. Retention of Historic Character
- 5. Preservation of Distinctive Features, Finishes, and Craftsmanship
- 9. Compatible New Additions/Alterations
- 10. Reversibility of New Additions

Possible NPS Responses



- ❖ Approved: meets SOIS
- ❖ Approved with conditions ➡ may require amendment
- ❖ Hold for more information ➡ amendment
- ❖ Denied: does not meet SOIS

Part 3: Certification of Completed Work

❖ Application

❖ List additional owners, if applicable

❖ Photographs

❖ Narrative (optional)

❖ Application fee

NPS Form 10-168c (Rev. 6/2023)
National Park Service
OMB Control No. 1024-0009



HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK

Instructions: This page must bear the applicant's original signature and must be dated.		NPS Project Number 54321	
1. Historic Property Name LeMoyne House			
Street 49 E. Maiden Street			
City Washington	County Washington	State PA	Zip 15301
Is property a certified historic structure? ☒ Yes ☐ No If yes, date of NPS certification 03/01/2026 OR date of National Register listing			
2. Project Data			
Project start date 05/01/2026		Project completed and building placed in service date 06/01/2027	
Estimated rehabilitation costs (QRE) \$1,000,000		Total estimated costs (QRE plus non-QRE) \$1,200,000	
Number of housing units before/after rehabilitation 0 / 0		Number of low-moderate housing units before/after rehabilitation 0 / 0	
3. Project Contact (if different from applicant)			
Name Angelique Bamberg		Company Clio Consulting, LLC	
Street	City Pittsburgh	State PA	
Zip	Telephone	Email Address	
4. Applicant (List all additional owners on next page.)			
I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011). For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years. Additionally:			
☐ If I am not the fee simple owner of the above described property, I have checked this box to attest that the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which statement (a) either is attached to this application form and incorporated herein, or has been previously submitted, and (b) meets the requirements of 36 CFR § 67.3(a)(1) (2011).			
☐ Applicant, SSN, or TIN has changed since previously submitted application.			
☒ There are no additional owners within the meaning of "owner" set forth in 36 CFR § 67.2 (2011).			
Name	Signature	Date	
Applicant Entity Washington County Historical Society	SSN	or TIN 12-3456789	
Street 49 E. Maiden Street	City Washington	State PA	
Zip 15301	Telephone	Email Address	

NPS Official Use Only

The National Park Service has reviewed the Historic Preservation Certification Application – Request for Certification of Completed Work (Part 3) for this property and has determined that:

- ☐ the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, where applicable, the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." This certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.
- ☐ the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation. However, because this property is not yet a "certified historic structure," the rehabilitation cannot be designated a "certified rehabilitation" eligible for Federal tax credits at this time. The property will become a "certified historic structure" on the date it or the historic district in which it is located is listed in the National Register of Historic Places. On that date, the completed rehabilitation will automatically become a "certified rehabilitation." It is the owner's responsibility to obtain such listing through the State Historic Preservation Office. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.
- ☐ the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation.

A copy of this determination will be provided to the Internal Revenue Service in accordance with Federal law.

Date	National Park Service Authorized Signature
☐ NPS Comments Attached	

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK

Historic Property Name LeMoyne House NPS Project Number 54321

Property Address 49 E. Maiden Street, Washington, PA

Additional Owners. Continue on additional sheets as needed to list all owners.

Name SSN or TIN

Street Address

City State Zip

Name SSN or TIN

Street Address

City State Zip

Name SSN or TIN

Street Address

City State Zip

Name SSN or TIN

Street Address

City State Zip

Name SSN or TIN

Street Address

City State Zip

Name SSN or TIN

Street Address

City State Zip

Name SSN or TIN

Street Address

City State Zip

Name SSN or TIN

Street Address

City State Zip

Add Item Delete Item

PA Historic Preservation Tax Credit

- ❖ PA SHPO and DCED
- ❖ \$20M statewide
- ❖ \$500K cap per project
- ❖ Apply through Single Application for Assistance
- ❖ October application window
- ❖ First come, first served



Resources for Additional Info

- ❖ NPS Tax Incentives for Preserving Historic Properties: <https://www.nps.gov/subjects/taxincentives/index.htm>
- ❖ PA Historic Preservation Tax Credit: <https://dced.pa.gov/programs/historic-preservation-tax-credit-hptc/>
- ❖ IRS Frequently Asked Questions: <https://www.irs.gov/businesses/small-businesses-self-employed/rehabilitation-credit-historic-preservation-faqs>
- ❖ More info on QREs: <https://www.novoco.com/public-media/documents/irs-htc-guidance-qres-04272022.pdf>
- ❖ Novogradac Historic Tax Credit Resource Center: <https://www.novoco.com/resource-centers/historic-tax-credits/about-historic-tax-credit>

Contact:

Clio Consulting, LLC
Historic Preservation Services

Angelique Bamberg
412.956.5517
clioconsulting@me.com