

## Income Tax & Tax Assessment Programs For Historic Property Rehabilitation

Federal, State and Local tax incentives are available to owner's of historic properties if they conduct major rehabilitation work on the property. The following links, gleaned from the Georgia Department of Natural Resources (DNR) - Historic Preservation Division (HPD) Internet site, are provided to assist in the research and preparation of the documentation that may be necessary to file for said tax incentives. HPD should be contacted should any clarification be required regarding any and all of these cited links, forms and documents:

[Federal Rehabilitation Investment Tax Credit](#) - A federal income tax credit equal to 20% of rehabilitation expenses. Available ONLY for income-producing properties. The application is first reviewed by the Historic Preservation Division (HPD), then forwarded to the National Park Service for final decision. Program is available nationwide.

[Federal Historic Preservation Certification Application](#)

[Georgia State Income Tax Credit Program For Rehabilitated Historic Property](#) - The Georgia State Income Tax Credit Program for Rehabilitated Historic Property allows eligible participants to apply for a state income tax credit equaling 25% of qualifying rehabilitation expenses capped at \$100,000 for personal, residential properties, and \$300,000 for income-producing properties.

[Georgia State Preferential Property Assessment Program](#) - The Georgia Preferential Property Tax Assessment Program for Rehabilitated Historic Property allows eligible participants to apply for an 8 1/2 -year property tax assessment freeze.

[Part A – Preliminary Certification Application](#) (Georgia DNR)

[Part A – Amendment](#) (Georgia DNR)

[Part B – Final Certification](#) (Georgia DNR)

[Part B – Final Certification](#) (.pdf form fill capable)

[Substantial Rehabilitation Worksheet](#) (Georgia DOR)

[HPD Instructions For Income Tax and Tax Assessment Programs](#)

[DNR Standards For Historic Property Rehabilitation](#)

[US Department Of The Interior Guidelines For Rehabilitating Historic Properties](#)

[Photo Documentation For Historic Property Rehabilitation](#)