



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
HISTORICAL PRESERVATION & HERITAGE COMMISSION

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## Potential Causes for Denial of Tax Credits

Professional architects on the staff of the Rhode Island Historical Preservation & Heritage Commission have reviewed hundreds of historic building rehabilitation projects that applied for State and/or Federal tax credits. In accordance with tax credit program regulations, RIHPHC staff review each project in accordance with the Secretary of the U.S. Department of the Interior Standards for Historic Rehabilitation, and each project approval or denial is based on the circumstances of the individual project.

As general guidance for building owners and architects planning and carrying out historic rehabilitation projects, the following nine potential causes for denial of tax credit projects identifies serious problems observed by RIHPHC architects. We strongly urge project applicants to avoid these issues.

**1) Gutting of the Building's Interior:** Gut-Rehabs are not eligible for tax credits. Original foyers, hallways and corridors, important rooms and spaces, architectural features such as wood casings and moldings, staircases, and doors are important to preserving the character of the interior of the building. Buildings that are gutted will not be eligible for tax credits. If the building was gutted by a previous owner and photographs clearly document that the interior was not altered as part of the current project, a tax credit may be approved.

- Demolition drawings must be submitted for review prior to this work being performed.

**2) Removing and Re-installing Interior Trim, Walls, etc.:** Interior historic features such as trim, doors, tin or plastered ceilings, historic plastered walls, and other features should be preserved in-place during construction. Openings in walls for new wiring or plumbing should be limited to the immediate area of work. In late 19<sup>th</sup> century buildings and later, simple flat plaster walls can be removed provided that original trim is left in place on the wall, and if new skim-coat plaster with the same finish plane of original plaster replaces it. Removal will be allowed under these conditions and with prior approval:

- If there are signs of structural failure that need to be exposed.
- If plaster is tested and shown to contain asbestos
- Where party walls need to be sound-proofed and fire rated

**3) Removing Historic Plaster to Expose Framing or Masonry:** Interior finishes must be retained or replaced in kind to preserve the historic character.

- Decorative treatments that remove original plaster or paneling to expose ceiling framing, masonry walls, or wood columns do not meet the Standards and may be cause for denial.
- Significantly lowering or raising ceiling heights does not meet the Standards.

**4) Furring Out Interior Walls for Insulation:** Furring out interior walls to install insulation is generally not allowed. It results in a significant change to the relationship of window and door trim and architectural moldings to the plane of windows and doors. It creates deeper window sills, and requires the removal of all existing trim. Similarly, walls that were historically exposed brick or stone should not be concealed with furring and sheet rock for the purpose of insulating (typically mills and utilitarian structures). Historic buildings are exempt from complying with energy requirements under the Rehab Code.

**5) Aggressive Sandblasting of Mill Interiors:** Removal of paint from mill interiors (masonry walls, wood columns and floor/roof framing) must be done in such a way as to avoid eroding and pitting of the wood or brick face and edges. Complete removal of all evidence of painted surfaces will usually result in an unacceptable degree of erosion. State lead laws have a lead-safe standard for non-friction surfaces, not a lead-free requirement. We strongly urge that only loose or peeling paint be removed and that mill walls, ceilings, and columns be repainted, as they would have been historically. All common areas must retain a painted finish.

- “Black Beauty” is not acceptable as a blasting medium for any application on masonry or wood. (possibly allowable: glass beads, walnut shells, baking soda, JOS system, water)
- A sample of the proposed sandblasting must be approved before the work proceeds.
- Sandblasting of interior wood columns or trim is prohibited. Light sandblasting of ceiling framing and decking above 10’ off the floor may be allowable after review of cleaning samples.
- Approved cleaning samples will be used as the standard for all work in the building, and must be protected and maintained through the completion of the job.
- Sandblasting that is too aggressive on brick or wood surfaces will have to be repainted, or the project will be denied certification.
- Where sandblasting results in damage to bricks and mortar, the wall will have to be repainted in order for the project to qualify for certification.

**6) Sandblasting Building Exteriors:** Sandblasting of wood or masonry building exteriors is strictly not permitted.

**7) Repointing or Rebuilding Masonry Walls That Do Not Match:**

- Repointing masonry walls with mortar that does not match in color, texture, and overall appearance can be cause for denial.
- “Scrubcoating” is not allowed except on bricks that are extremely hard, smooth, and which have very narrow joints (RIHPHC staff will determine if scrubcoating is acceptable).
- Sections of masonry that must be rebuilt should be rebuilt with salvaged brick from the building, or new bricks that match as closely as possible.
- Raking of joints must be accomplished with extreme care to avoid widening the joints or chipping the surrounding bricks or stone.

**8) Window Replacement with Inappropriate Windows:** Historic sash must be retained where possible. If windows are severely deteriorated and replacement is required, new windows should be in-kind (wood for wood). Wood or aluminum replacement windows will be considered where the historic windows number in the hundreds, under the following conditions:

- Proposed replacement windows for historic sash must be reviewed and approved by the RI Historical Preservation & Heritage Commission prior to the removal and disposal of historic sash.
- Replacement windows that are installed prior to RIHPHC review and approval may be cause for denial of the entire project.
- Projects involving replacement of 300 or more windows must install mock-ups of the proposed new windows in a window opening immediately adjacent to an opening with a historic sash in place, for comparison and approval. (project schedules must accommodate this process).
- Tilt-pack windows are not allowable because of the heavy visible jamb liner, and the narrowing of the sash width. Vinyl windows are never allowed as replacements for historic sash.

**9)Destroying Historic Wood Floors:** Historic wood floors are a character defining feature. Where wood floors are in repairable condition, they must be retained, even if they will be covered with carpet. Pouring Gypcrete over historically finished wood floors that are repairable, for leveling, or soundproofing, or any other reason, will destroy the floors and is not reversible. Therefore the project will not meet the Standards. RIHPHC staff will determine if wood floors are repairable. Where the floors are beyond repair, a protective barrier must be installed between the remaining wood floor and any flowable, monolithic leveling compound. Carpeting must not be glued directly to wood flooring. Covering a wood floor with sound insulation board, and carpeting or wood strip flooring is allowable.