

South Carolina Historic Rehabilitation Incentives Act

Allowable Rehabilitation Expenses

Allowable 'rehabilitation expenses' must meet the definition in the state law establishing this program. Please note that we review all work on the property, whether or not the cost of that work is included in the credit. Do not assume that work in these allowable categories is automatically approved — all work must meet the Secretary of the Interior's *Standards for Rehabilitation*. The text shown below in 'single quotation marks' is from Section 12-6-3535(B)(3) of the Code of Laws of South Carolina, 1976, as amended.

I. 'Preservation and rehabilitation work done to the exterior of a historic structure;'

Roof — roofing, flashing, roof deck, roof structure, dormers, vents, chimneys

Exterior walls — work on brick, stone, mortar, stucco, wood, metal

Windows and Doors — repairing existing windows, new sash where missing or too deteriorated to repair, hood mold, sills, exterior door and window frames, exterior doors, sidelights, transoms

Porches — roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, foundation

Foundations — brick, stone, mortar, stucco, wood, metal

Restoration of documented historic architectural features

II. 'Repair and stabilization of historic structural systems;'

Structural repair and stabilization of all historic structural elements exclusive of interior finish materials (interior finish materials are not included — except plaster, see below).

III. 'Restoration of historic plaster;'

Work done on historic plaster, including repair of historic plaster, new plaster where it was a documented historic finish, use of wood or metal lath, documented decorative or flat plaster features.

IV. 'Energy efficiency measures except insulation in frame walls;'

Insulation in the attic or crawlspace. Interior or exterior storm windows. Storm doors. Weather-stripping.

V. 'Repairs or rehabilitation of heating, air-conditioning, or ventilating systems;'

Repairs to existing or installation of new HVAC systems. Installing flue-liners in historic chimneys.

VI. 'Repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures, and'

Repairs to existing or installation of new electrical service from the point of supply by the utility to the outlets or junction boxes for fixtures. Repairs to existing or installation of new plumbing system from the supply at the water meter (or at the supply side of the pump for a well) to the fixtures and on the sanitary sewer system from the fixture to the sewer or septic tank (excluding the tank and drainfield). Repairs to existing historic electrical and plumbing fixtures.

VII. 'Architectural and engineering fees.'

Architectural and engineering fees except fees attributable to new construction beyond the volume of the existing building.

'Rehabilitation expenses' do not include the cost of acquiring or marketing the property, the cost of new construction beyond the volume of the existing building, the value of an owner's personal labor, or the cost of personal property.'

NOTE: This list is intended as a guide and may not include all work that is eligible for the program. Contact the State Historic Preservation Office for advice on work in these eligible categories that is not listed.

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