

Appendix C: Historic Properties Benefits Matrix

Japantown BNP Historic Resource Preservation Benefits	Federally Administered Preservation Benefits*			State Administered Preservation Benefits	Locally Administered Preservation Benefits		Other Publicly & Privately Administered Preservation Benefits
	Façade Easement Tax Deduction	20% Tax Credits (Certified Rehab)	10% Tax Credits (Rehab)	State Grants	California Historic Building Code	Mills Act Contract Property Tax Abatement	Grants & Loans, BNP Provisions
	If you are an individual or business that owns property that is... ...then your historic property may be eligible for these preservation benefits:						
Federally Listed in the National Register of Historic Places	■	■		■	■	■	■
State Listed in the California Register of Historical Resources			1	■	■	■	4,5
Locally Listed in Article 10 of the San Francisco Planning Code			1	■	■	■	4,5
Not listed but eligible for listing at federal, state, or national levels			1		■		4,5
If you are a non-profit organization (NPO) that owns property that is... ...then your historic property may be eligible for these preservation benefits:							
Federally Listed in the National Register of Historic Places		2		■	■		■
State Listed in the California Register of Historical Resources				■	■		4,5
Locally Listed in Article 10 of the San Francisco Planning Code				■	■		4,5
Not listed but eligible for listing at federal, state, or national levels					■		4,5
If you are a religious organization that owns property that is... ...then your historic property may be eligible for these preservation benefits:							
Federally Listed in the National Register of Historic Places				3	■		■
State Listed in the California Register of Historical Resources				3	■		4,5
Locally Listed in Article 10 of the San Francisco Planning Code				3	■		4,5
Not listed but eligible for listing at federal, state, or national levels					■		4,5

* To qualify for federally administered preservation incentives, a historic property must be at least 50 years old, must not be an owner-occupied personal residence, and must be income-producing.

■ Applicable preservation benefit.

- 1 To qualify for 10% Tax Credits (Rehab), a property must be built prior to 1936 and must be a commercial, non-residential use.
- 2 NPO's can receive preservation benefits through sale of tax credits to for-profit taxable entities.
- 3 In some cases, religious organizations may be eligible to receive State grants depending on specific conditions of individual programs.
- 4 Applicability of many grants/loans depends upon specific conditions of individual programs.
- 5 Japantown BNP preservation provisions are currently being determined.