

NEW YORK STATE REHABILITATION TAX CREDITS HOMEOWNER CASE STUDY



JOHN SHELP COBBLESTONE HOUSE

Henry and Susan Beamer
10181 W. Shelby Rd, Middleport
Orleans County

Rehabilitation Project:

1836 historic home receives exterior repairs and new insulation.

Qualified Rehab Expenditure:

\$19,630

Homeowner Tax Credit:

20% New York State: \$3,926

THE HOUSE STORY

The cobblestone house was built in 1836 for John Shelp. His wife Mary was the daughter of Oliver Cone, a Revolutionary Minuteman soldier from Connecticut who resided with them in the house. The sophisticated Federal style house sits on 145 acres accumulated by Shelp between 1828 and 1833. There are six windows on the west wall, two of which are false to disguise the chimney located on the interior wall, thus preserving the symmetry typical of Federal design. Shelp lived in the house until his death in 1868.

John Shelp and his descendants were prosperous and productive farmers who expanded and improved the property. In 1900 the owners added the frame addition and front porch. The first floor interior was redecorated in the Colonial Revival Style, presumably following a fire. The first floor oak woodwork retains its original shellac finish.

The current owners are the third family to live in the house and have restored it to its 1900 appearance, finding evidence of the fire in the process. There have been no other alterations to the property.

The property was listed on the National Register of Historic Places in 2008.

THE TAX CREDIT STORY

Henry and Susan Beamer learned about the homeowner rehabilitation tax credit program at the 2009 House Restoration Fair held at the Buffalo and Erie County Historical Society. They learned that to be eligible for the tax-credit program, the owner-occupied property needed to be listed on the NYS or National Register of Historic Places. Happily, they had already obtained National Register listing for their house. A new roof was needed, so they went home and got busy on the tax-credit application.

As a skilled woodworker, Henry was able to complete much of the rehabilitation work himself although the qualified expenditures for the tax credit only covered building materials and not his time. If a contractor, craftsman, or tradesman is pre-qualified by the NY State Historic Preservation Office, the time is then included as a tax credit qualified expenditure.

Henry found that working with the New York State Office of Parks, Recreation, and Historic Preservation was straight forward, and the people at SHPO were helpful.

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THE REHABILITATION STORY

The 2010-2011 exterior rehabilitation of the John Shelp Cobblestone House included the installation of new textured-asphalt roofing material; repointing one of the original brick chimneys; installation of new wood cornice molding to replicate original, deteriorated woodwork; and installation of a new wood window sash in an existing, original wood frame. Energy efficiency was addressed with the installation of fiberglass insulation in all attic areas. Brass screening was applied at all attic-to-roof joints to prevent infestation of bats and other rodents.

All work on the building complied with the Secretary of the Interior's Standards for Rehabilitation.

INFORMATION ON THE HISTORIC HOMEOWNERSHIP REHABILITATION TAX CREDIT PROGRAM

The homeowner rehabilitation tax credit program utilized has been administered since 2009 by New York State's Office of Parks, Recreation, and Historic Preservation as a method of fostering the rehabilitation of historic buildings. Under the initiative, owners of qualified historic homes could qualify for tax credits on home improvement expenditures including repairs to doors, windows, roofs and plumbing, heating, and electrical systems.

The program requires that historic homes are listed either individually in the State or National Register of Historic Places, or as a contributing building in a historic district. Additionally, the building must be located in an eligible census tract area falling below the state family median income level. The New York State Historic Homeowner Tax Credit Program will cover 20% of qualified rehabilitation costs of owner-occupied historic houses, up to a credit value of \$50,000.

For more information, please contact:

- New York State Historic Preservation Office . <http://nysparks.com/shpo/tax-credit-programs> . (518) 237-8643
- The Preservation League of New York State . www.preservenys.org . (518) 462-5658