

Financial Incentives for Historic Property Owners

Owners of State and National Register-listed properties may be eligible to apply for tax credits through state and federal programs, subject to the availability of funding. The State Historic Preservation Office (SHPO) has a number of tax credit opportunities:

The Historic Homeowners Tax Credit

- Program provides a 30% tax credit, up to \$30,000 per dwelling unit, for the rehabilitation of one to four family buildings.
- All proposed work must be reviewed and approved by SHPO prior to the start of construction.
- After completion of rehabilitation work, one unit must be owner-occupied for a period of five years.

The CT Historic Rehabilitation Tax Credit

- Program provides a 25% tax credit; the credit increases to 30% if the project is located within an opportunity zone or the project includes an affordable housing component
- Post-rehabilitation use can be of one of the following: residential use of five units or more; mixed residential and nonresidential use; or nonresidential.

Federal Historic Tax Credit

- A 20% tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the Secretary of the Interior, through the National Park Service, to be certified historic structures.

Resources for Historic Property Owners

The **State Historic Preservation Office** has information about the tax credit programs: <https://portal.ct.gov/DECD/Services/Historic-Preservation>

Preservation Connecticut is a nonprofit organization, established by special acts of the State Legislature in 1975 and 1985, to preserve, protect, and promote the buildings, sites, and landscapes that contribute to the heritage and vitality of Connecticut communities.

Preservation Connecticut has information regarding **easements for historic properties** and a **directory of preservation professionals**. Please visit their website for more information: www.preservationct.org.

Local and National Register Historic Districts

AN INFORMATIONAL BROCHURE

Norwich, CT



National Register of Historic Places

The National Register of Historic Places is the official list of the nation's buildings, sites, and structures that have a high degree of physical integrity and a documented level of historical or architectural significance.

Authorized by the National Historic Preservation Act of 1966 and administered by the Department of the Interior through the National Park Service, the National Register of Historic Places is a national program to identify, evaluate, and protect America's historic and archaeological resources.

The National Register is used by state and federal agencies to evaluate the potential risk of adverse impact on historic properties that may result from federally or state-funded, licensed, or permitted projects.

The **Connecticut Environmental Protection Act (CEPA)** provides a mechanism through the Superior Court to prevent the unreasonable destruction of National Register-listed historic resources.

National Register Historic Districts

Listing on the National Register of Historic Places is an **honorary listing** and entails **no obligations** on the part of private property owners. There are **no restrictions** on the use, treatment, transfer, or disposition of private property.

Norwich has 11 National Register Historic Districts and 26 Individual Listings on the National Register of Historic Places. Norwich's National Register Historic Districts are:

- Bean Hill
- Chelsea Parade
- Downtown Norwich
- Greeneville
- Jail Hill
- Laurel Hill
- Little Plain (also a local historic district)*
- Norwichtown (also a local historic district)*
- Norwich Hospital
- Taftville/Ponemah Mill
- Yantic Falls

Local Historic Districts

A Local Historic District (LHD) consists of a contiguous area of buildings and structures that represents either a distinct period of significance in the community's history or the evolution of the community over time.

CGS, Section 7-147b defines the historic district as "an area, or a cluster of related buildings, or objects and structures, in a compatible setting which, taken as a whole, visually expresses styles and modes of living representative of various periods in American History."

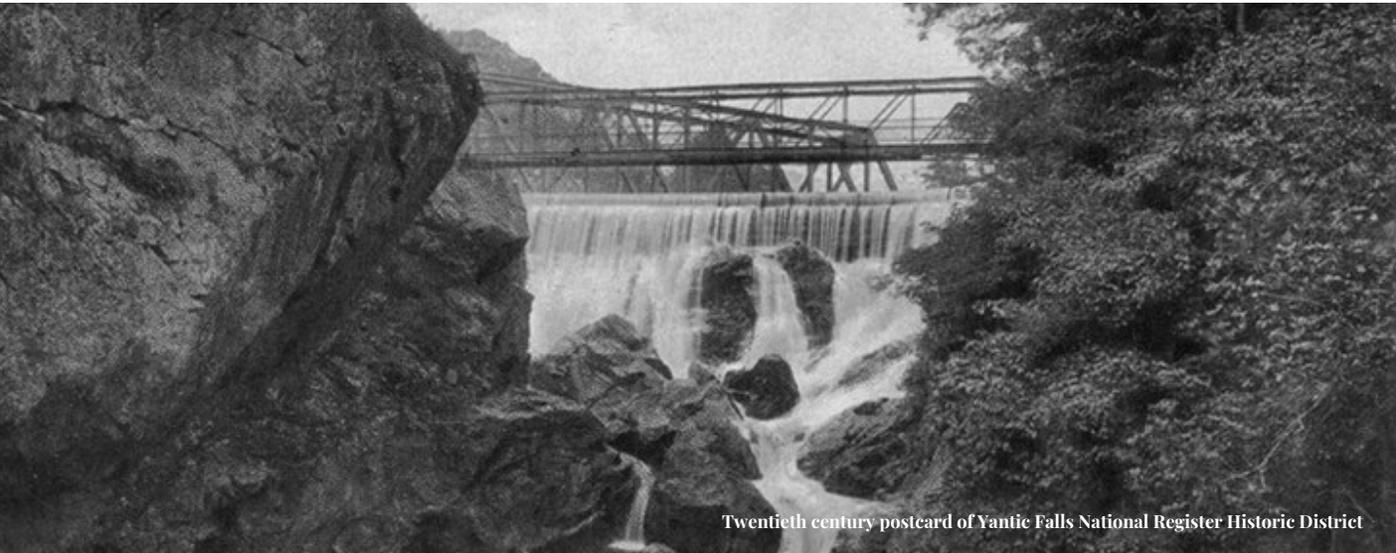
The LHD is different from a National Register or State Register historic district in that it provides for the local review of any exterior work that is visible from a public street, place or way.

Properties within the LHD are subject to review, regardless of the age or condition of the specific building or structure. There are exceptions which include properties owned by higher education institutions and state-owned properties.

Norwich has two local historic districts; **the Norwichtown and Little Plain Historic District**, which are regulated by the Norwich Historic District Commission.

Local Historic Districts are automatically included in National Register Historic Districts (which means they are eligible for financial incentives such as tax credits).

For more information about Norwich's Local Historic Districts, please email the Historic District Commission at: **hdc@cityofnorwich.org**



Twentieth century postcard of Yantic Falls National Register Historic District