

# New York State Historic Homeownership Rehabilitation Credit Program Frequently Asked Questions

<https://parks.ny.gov/shpo/tax-credit-programs/homeowner-taxcredit-frequently-asked-questions.aspx>

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## IF I WANT TO APPLY FOR THE CREDIT, WHAT SHOULD I DO?

For more information, the application, or to find out if your house is eligible, please visit <https://parks.ny.gov/shpo/tax-credit-programs/> or reach out to:

Christina M Vágvölgyi, Senior Historic Site Restoration Coordinator

New York State Parks, Recreation and Historic Preservation

Phone: 518-268-2217

Email: [christina.vagvolgyi@parks.ny.gov](mailto:christina.vagvolgyi@parks.ny.gov)

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## CAN I MAKE MY HOUSE MORE ENERGY EFFICIENT?

Yes. As long as the work does not alter the house's overall historic appearance. High efficiency heating systems, solar installation, insulation, and other weatherization projects may be eligible expenses. Please note that existing wood windows can be made more energy efficient with proper repair, including the installation of weather stripping and interior or exterior storm windows, which are additionally eligible expenses.

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## CAN I REPLACE MY WINDOWS?

Window replacement is an eligible expense if the existing windows are not historic or cannot be repaired due to severe deterioration. You must provide photographs of the windows to show their condition and the proposed replacements must be approved by the division. Vinyl or vinyl clad windows are generally not acceptable. If you are approved for replacements, staff will request the product information for the proposed windows.

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## CAN I INSTALL VINYL SIDING ON MY HOUSE?

Replacing repairable historic material is never recommended; however, if the historic material cannot be repaired because of the extent of the damage, we recommend that the material is replaced in-kind. The use of modern materials over existing wood or masonry may lead to future moisture damage to the structure and will diminish the historic appearance of the building.

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## CAN I USE THE CREDIT IF I HAVE A RENTAL UNIT IN MY HOUSE?

Yes. Generally, only the work associated with the homeowner-occupied portion of the house is eligible. There is a formula to include repairs of the property to areas of the home that are shared with your tenants. Please contact your DHP representative for more information. Additionally, your house may be eligible for historic preservation tax incentives for commercial properties.

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#### WHEN CAN I TAKE THE TAX CREDIT?

This historic tax credit is taken in the year that the owner receives a Certification of Completion from the Division for Historic Preservation; the certificate is issued when work is completed, and Part 3 of the tax credit application is submitted and approved.

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#### WHAT IF I AM UNABLE TO USE ALL/ANY OF THE CREDIT?

The credit can be carried over to subsequent years until it is used. If your household adjusted gross income is \$60,000 or below, the unused credit will be issued as a refund.

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#### CAN I PASS THE CREDIT ON TO A NEW BUYER?

Yes. If you receive certification for the completed work, or approval of Part 3 of the application, and want to pass the entire credit on to the first purchaser, you may. The buyer needs to live in the house and needs to claim the credit within five years of certification. This can be useful if you are selling the house or for an organization that does not pay taxes to rehabilitate historic buildings and improve neighborhoods.