Income Tax Credits for work on Historic Houses
We’re all proud of our buildings.

But maintenance and repairs can add up…
20% & 20% Income-Producing

25% Homeowner
Homeowner Tax Credit Program

25% Income Tax Credit for Residential Historic Buildings

Program began in 1992

In 2019, WHS approved $16 million dollars of eligible work for homeowners across the state.
Minimum Qualifications

1. Property must be a certified historic structure or determined eligible by WHS
2. Minimum investment of $10,000
3. Maximum investment of $40,000
4. All work must meet the Secretary of the Interior’s Standards for Rehabilitation

The State Statutes are silent regarding the number of applications a homeowner can submit either at one time or consecutively.
1. Property must be a certified historic structure
**HISTORIC SITE**

**Property Name:** George Zeisler Building

**Other Name:** Pearl Street Antiques

**Contributing:**

**Reference Number:** 33490

**PROPERTY LOCATION**

- **Location (Address):** 201 PEARL ST
- **County:** La Crosse
- **City:** La Crosse
- **Township/Village:**
- **Unincorporated Community:**
- **Range:**
- **Direction:**
- **Section:**
- **Quarter Section:**
- **Quarter/Quarter Section:**

**PROPERTY FEATURES**

- **Year Built:** 1886
- **Additions:**
- **Survey Date:** 1996
- **Historic Use:** retail building
- **Architectural Style:** Italianate
- **Property Type:** Building
- **Structural System:**
- **Wall Material:** Brick
- **Architect:**
- **Other Buildings On Site:** 0
- **Demolished:** No

**DESIGNATIONS**

- **National/State Register Listing Name:** George Zeisler Building
- **National Register Listing Date:** 1993-02-25
- **State Register Listing Date:** 1993-01-22
- **National Register Multiple Property Name:**
Eligible Costs
Ineligible Costs
Common Tax Credit Projects

- Painting
- Repointing
- Siding
- Windows
- Porches / Railings
- Gutters / Roofs
- Furnace/Boiler
## Timeline & Costs

<table>
<thead>
<tr>
<th>Activity</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research/Planning</td>
<td>TBD</td>
</tr>
<tr>
<td>Review period</td>
<td>7-10 days</td>
</tr>
<tr>
<td>Designation</td>
<td>not required</td>
</tr>
</tbody>
</table>

No Review Fees
HISTORIC HOMEOWNER'S INCOME TAX CREDIT APPLICATION

PART 1 – EVALUATION OF SIGNIFICANCE

1. PROPERTY ADDRESS
   Street
   City_________County_________ZIP_________

   ( ) Listed individually in the State Register or National Register. COMPLETE THIS PAGE ONLY
   LISTING NAME______________________________________________________________

   ( ) Located in a State Register or National Register historic district. COMPLETE THIS PAGE ONLY
   NAME OF HISTORIC DISTRICT_____________________________________________________

   ( ) PRELIMINARY CERTIFICATION Not listed in State Register or National Register or located in a State Register or National Register historic district - COMPLETE BOTH PAGES

2. OWNER'S NAME
   Street
   City_________State____ZIP_________Telephone (days)_____/______________________
   Email address______________________________________________________________

3. PROJECT CONTACT
   Email address______________________________________________________________
   Telephone (days)_____/______________________

4. PHOTOGRAPHS Please enclose photographs of the exterior of the building to be rehabilitated. Photos should be in color, at least 4" x 6", commercially printed and clearly show all sides of the building.

5. OWNER’S CERTIFICATION I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I own the property described above. I understand that the falsification of factual representations
HISTORIC HOMEOWNER’S INCOME TAX CREDIT APPLICATION

PART 2 – DESCRIPTION OF PROPOSED WORK

1. PROPERTY ADDRESS
   Street________________________________________
   City_________________________County_____________ZIP________

2. OWNER’S NAME________________________________________
   Street________________________________________
   City_________________________State____ZIP_________Telephone (days)____/__________
   Email address________________________________________

3. PROJECT CONTACT____________________________________
   Email address________________________________________Telephone (days)____/__________

4. OWNER’S CERTIFICATION  I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I own the property described above. I understand that the falsification of factual representations in the application may be subject to criminal sanctions. I further agree to submit the Request for Certification of Completed Work within 30 days of the date of completion of work or face forfeiture of any tax credit claimed for this project.

   SIGNATURE OF OWNER ___________________________ DATE __________

SEND COMPLETED APPLICATIONS TO
State Historic Preservation Office
Wisconsin Historical Society – Room 312
816 State Street, Madison, WI 53706

wisconsinhistory.org
HISTORIC HOMEOWNER'S INCOME TAX CREDIT APPLICATION
PART 2 – DESCRIPTION OF PROPOSED WORK

5a. TAX CREDIT-ELIGIBLE WORK
Below is a list of common eligible work items. If you have a work item that is not on the list, please add it. Select the work for which you plan to claim the 25% tax credit.

<table>
<thead>
<tr>
<th>Eligible Work</th>
<th>Circle Specific Type</th>
<th>Estimated Cost</th>
<th>Start Date</th>
<th>Completion Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doors (exterior)</td>
<td>Repair Replace Front/Rear Garage</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chimney</td>
<td>Repair Replace Chimney Cap Liner Insert</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Electrical</td>
<td>Repair Update New Service Wall Repair</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foundation</td>
<td>Repair Rebuild Waterproofing Drain Tile (interior)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HVAC</td>
<td>Boiler Furnace AC Water Heater Softner</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Masonry Pointing</td>
<td>100% Partial</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Painting</td>
<td>House Trim Garage Outbuilding</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plumbing</td>
<td>Repair Replace New Service Wall Repair</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Porch</td>
<td>Repair Replace New Steps</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roof</td>
<td>Repair Replace Shingles Sheathing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gutters Downspouts Soffits Fascia</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Siding</td>
<td>Repair Replacement Remove Metal/Vinyl</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Structural</td>
<td>Columns Beams Joists Trusses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utilities</td>
<td>Solar Panels Geo-thermal Well/Septic</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Windows</td>
<td>Repair Replace Storm Windows Skylights</td>
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<tr>
<td>Other</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL COST

$
### 5b. INELIGIBLE WORK
Below is a list of common ineligible work items. If you have a work item that is not on the list, please add it. ALL WORK MUST BE REVIEWED REGARDLESS OF ELIGIBILITY. Include work completed within the last year.

<table>
<thead>
<tr>
<th>Ineligible Work</th>
<th>Circle Specific Type</th>
<th>Estimated Cost</th>
<th>Start Date</th>
<th>Completion Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>![Checkmark]</td>
<td>Driveway</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fixtures</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Insulation</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interior Finishes</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Landscaping</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>New Construction</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remodeling</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td>$</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Other</td>
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<td></td>
<td>Other</td>
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</tr>
<tr>
<td></td>
<td>Other</td>
<td>$</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL COST**

| Estimated Cost | |
|----------------| |
| $             | |
INSTRUCTIONS  If you wish to claim rehabilitation expenses beyond the standard two-year period, you must complete this form and submit it along with the Part 2 application. Make sure that you have listed all of the work in the Part 2 application, then break down the work into annual phases.

1. PROPERTY ADDRESS

   Street________________________________________________________

   City_________________________________ County_________ ZIP____________

   Work to be performed in YEAR 1
   Calendar Year ______

   Work to be performed in YEAR 2
   Calendar Year ______

   Work to be performed in YEAR 3
   Calendar Year ______

   Work to be submitted in YEAR 4
   Calendar Year ______

   Work to be submitted in YEAR 5
   Calendar Year ______
Historic Preservation: Best Practices

The Secretary of the Interior’s Standards for the Treatment of Historic Properties

with Guidelines for Preserving, Rehabilitating, Restoring & Reconstructing Historic Buildings
Retain Identity & Integrity
Standard 2

The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
Standard 3

Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development shall not be undertaken.
Standard 5

Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
Standard 6

Deteriorated historic features shall be repaired rather than replaced.
Standard 9

New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old.
Questions?

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608-264-6491
paul.porter@wisconsinhistory.org

Claire Bushemi  (south of 94)
608-264-6490
claire.bushemi@wisconsinhistory.org